



CITY OF OXNARD

CALIFORNIA

July 3, 1978

DEPARTMENT OF FINANCE
SAMUEL M. ROBERTS, DIRECTOR
PHONE 486-2601
305 WEST THIRD STREET
OXNARD, CALIF. 93030

*Real property Tax - CA
Municipal budgets - " - Oxnard
Oxnard - Approp. & spend.
Zayoff systems - CA - Oxnard*

Mr. Eugene C. Lee, Director
University of California Library
University of California
Berkeley, CA 94720

Dear Mr. Lee:

Subject: Reports Concerning Impact of Proposition 13
on City of Oxnard

As per your letter of June 21, to City Manager, Paul E. Wolven, we are sending to you under separate cover various reports and documents concerning effects of Proposition 13 on the City of Oxnard. One item in the transmittal may be of special interest to you. It is a series of reductions of computer printouts resulting from our ZBB budget planning process which was submitted to the City Council and considered early in May. You will note that the City-wide listing shows a "Jarvis cut off line" as well as a resource line showing programs that would be approved if Jarvis was not adopted. Immediately prior to the adoption of the City budget two weeks ago, the proposed budget was cut in accordance with the "Decision" packages that fell below the "Jarvis cut off line". This was carefully explained to the Council as a preliminary cut necessary to have the budget in balance at the time of adoption. The City Manager with Council approval is now engaged in the process of revising the adopted budget. The revised budget will be presented in 30 to 90 days and will reflect the final revenue estimates when it is known how much the City will receive from the State, possible adjustments of fees and charges, etc. The amended budget will have a much more refined approach to the adjusting of City costs.

Sincerely,

S.M. Roberts
Director of Finance

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List of Memos and Reports from City of Oxnard

1. To: City Council
Subject: Jarvis-Gann Initiative - Proposition #13
February 13, 1978
2. Report
Subject: Jarvis Amendment - Impact on City of Oxnard
April 5, 1978
3. To: All Department Heads
Subject: Jarvis-Gann Initiative
June 5, 1978
4. To: Paul E. Wolven, City Manager
Subject: Street Lighting District
June 9, 1978
5. To: Paul E. Wolven, City Manager
Subject: Additional Legal Revenue Sources
June 9, 1978
6. To: All Department Heads
Subject: Lay-Off Procedure
June 13, 1978
7. To: Paul E. Wolven, City Manager
Subject: Program for Prompt and Fair Termination of City Employees
as Necessary Because of Budget Cut
June 14, 1978
8. To: City Manager
Subject: Personnel Actions Necessary to Implement Proposition 13
June 22, 1978
9. Zero-Based Budget Requests
April 14, 1978 (Revised)





CITY OF OXNARD

MEMORANDUM

February 13, 1978

To: City Council

From: S. M. Roberts, Director of Finance

SUBJECT: Jarvis-Gann Initiative - Proposition #13

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The City Council has requested preparation of a report concerning the effects of the Jarvis-Gann Initiative and an analysis of potential impact on the City of Oxnard finances.

The report should be considered an interim report. Definitive analysis of financial impacts will require completion of current review of 1978-79 departmental budget requirements and preparation of final revenue projections for the coming year. Also, there are several ambiguities in wording of the Proposition which probably will require court interpretations and/or additional implementing legislation before remaining property tax entitlements of city governments under the amendments can be determined. Section 1(a) reads: "The 1% tax to be collected by the counties and apportioned according to law to the districts within the county." Unless cities are held to be "districts", city property tax revenue could be reduced to zero.

General Analysis

The state-wide effects of the Jarvis-Gann Initiative and various problems to be considered are reviewed in detail in two reports attached.

Exhibit A - "Cal-Tax Analysis of the Jarvis Initiative: 11 Key Questions for California Taxpayers" by California Taxpayers Association

Exhibit B - 2-2-78 report on "Jarvis-Gann Initiative" by Ventura County Legislative Analyst

It is noted that:

1. The projected state-wide reduction in property taxes will benefit primarily business and rental property owners who pay approximately 65% of the total property tax levies;

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City Council

Subj: Jarvis-Gann Initiative - Proposition #13

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2. Replacement of a significant portion of property tax reduction with higher state sales tax and/or income tax would cost homeowners and renters a great deal more than the property tax savings offered by the Jarvis-Gann Initiative. Replacement revenues will be required if services of schools, cities and other local agencies are to be continued at any level commensurate with needs; and

3. Only a majority vote is required to adopt the Initiative - yet it will impose requirements for 2/3 vote of legislature on state revenue measures and 2/3 of eligible voters for local revenue measures. In short, financial policies and service levels in the future can be dictated by small minority opposition votes - a significant threat to democratic government.

Financial Impact on Oxnard City Government

Property Tax Receipts

City of Oxnard 1978-79 property tax collections would be reduced by \$3,297,000 if it is assumed that the City will be entitled to a pro-rata share of 1% of market value levy permitted by the initiative. This estimate takes into account the effects of "roll-back" of values to 1975-76 assessment roll with permitted 2% increase per year, additions for new construction and reappraisals to current market when properties are resold.

Budget Reductions

A \$3,297,000 reduction in budgets of property tax supported City operations would require lay-off of approximately 145 out of 502 city employees engaged in these operations. Pro-rated by operations, the staffing cuts indicated are:

Police	39
Fire	26
Public Works	22
Parks & Recreation	13
Library	6
All other	39

The staffing cuts of the magnitude indicated cannot be made without serious consequences in terms of public safety and rapid deterioration of public facilities. Cuts in park, recreational and cultural services will make the City a much less attractive and pleasant community in which to live. In the long run property values and the local economy would be adversely affected.

City Council

Subj: Jarvis-Gann Initiative - Proposition #13

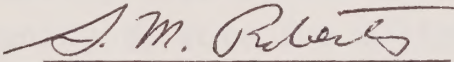
Page Three

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Alternate Revenue Measures

The City Council may wish to consider a number of alternative revenue measures to replace loss of property tax income if the Jarvis-Gann Initiative is adopted. These could include:

1. Shift financing of street lighting to a special annual assessment district which can be based on property front footage (rather than advalorem tax), \$560,000
2. Increase business and apartment license fees to yield \$1,020,000 (from \$320,000), 700,000
3. Increase all miscellaneous fees and charges, 250,000
4. Seek statutory authority to levy a utility service tax similar to tax now levied by cities of Santa Barbara and Ventura, and 1,500,000
5. Increase water and solid waste collection rates to yield income above operating cost. For any additional income required.


S. M. Roberts
Director of Finance

SMR:lb

Attachments

February 11, 1997

Alternative Water Main

The City Council has been informed that the City of Vancouver is considering the installation of a watermain initiative in the City of Vancouver. The City Council is requested to consider the following:

1. The City Council is requested to consider the installation of a watermain initiative in the City of Vancouver. The City Council is requested to consider the following:

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City of Vancouver
Watermain Initiative
February 11, 1997

Page Four

at Vancouver

February 2, 1978

Board of Supervisors
County Office Building
Ventura, California

Gentlemen:

JARVIS-GANN INITIATIVE

On June 6, 1978, the voters in California will be given their fourth chance in the last ten years to constitutionally limit property taxes. It is felt it is salient to point out that the Jarvis-Gann Initiative, unlike others in the past, garnered 1,200,000 signatures within a short time span, and then in the following few days after the petition deadline, an additional 300,000 signatures were received. Thus, 1.5 million registered voters signed petitions in favor of this Initiative.

As was stated above, this is not the first time the voters have had the opportunity to vote for a limit in property taxes. Mr. Howard Jarvis, Executive Director of the Apartment Owners Association in Los Angeles, directed this drive along with a number of other individuals representing other groups.

We would like to briefly list the provisions of the Initiative, the background of the Initiative, and then, focus on a number of questions regarding the Initiative.

The easiest portion of the Initiative is to state what it does; however, the issues it raises leaves many unanswered questions and concerns for the local homeowner.

PROVISIONS OF THE INITIATIVE

- Limit ad valorem property taxes to one percent (1%) of the full cash value of the property.
- Require counties to levy the one-percent (1%) tax and "apportion it according to law to the districts within the counties."
- Establish as a basis for "full cash value" the county assessor's appraised value as of March 1, 1975. Property subsequently sold or improved would be reappraised.
- Limit increases in fair market value to two percent (2%) per annum.
- Require an affirmative vote of two-thirds (2/3rds) of the "qualified electors" of any respective taxing entity to raise city, county or special district taxes.

BACKGROUND TO THE INITIATIVE

The objective of this Initiative is to limit the amount of property tax that can be collected from real property. It is felt that the primary reason for the recent focus of attention on the property tax has been the explosive increases in the cost of residential real property and commensurate assessed value increases in the past few years. Interestingly, these large increases in assessed value have centered around the Southern California Coastal Counties.

In 1968, an Initiative (Proposition 9) proposing a 1% limit was placed on the November ballot by Los Angeles Assessor Phil Watson and was defeated by the voters by a vote of 32% "Yes" to 68% "No".

The measure was rewritten and brought back as Proposition 14 in November, 1972. The second "Watson Initiative"

proposed a series of tax rate limits for the various units of local government -- which in the aggregate amounted to a limit of between 1.75% and 2%. Again the Initiative was defeated by a vote of 34.1% "Yes" to 65.9% "No".

Subsequent to this last Initiative, the Legislature acted to impose separate rate limits in counties, cities, and districts and a revenue limit on schools via SB 90 of 1972. Since the passage of these tax rate limits, the average property tax rates in California have in fact declined.

FISCAL IMPACT

It is very clear that both the State Legislative Analyst and the Department of Finance agree that the local property tax revenue loss will be between \$7-\$8 billion. This does not include an unknown additional loss of Federal Revenue Sharing funds.

PROPOSERS ARGUMENTS AND CONCERNS

Proponents of the Initiative have argued that the size and growth of the property tax are the most serious problems of public finance facing California at this time. Thus, absolute limits on the rate and growth of the property tax are desirable since they attack the problem directly.

It has also been argued by Mr. Jarvis when he was in Ventura County, that if shock therapy is needed to realign California's governmental institutions to more clearly reflect the peoples' desires, the Initiative provides that shock.

The proponents claim that the Initiative would also impose what has been termed an "instant sunset provision" -- an opportunity to weed out or streamline obsolete or inefficient units of government. Also, by cutting the property tax by two-thirds, some contend the State will be forced to fall back on the progressive income tax and the roughly proportional sales

tax for the bulk of the replacement revenue -- a move which is favored by those who prefer a more "progressive" California tax structure.

The two-thirds vote requirement will please those who feel that the more difficult it is to increase taxes, the better, and the more an elected official will have to carry the "burden of proof". It is felt this is one portion of the Initiative that may indeed be a very sensible approach and perhaps is needed in California.

Finally, it can be argued that passage of this Initiative will improve our business climate by signaling to business leaders the California voter's determination to hold down the costs of government.

The State's Legislative Analyst has stated that in face of such a property tax cut (\$7-\$8 billion), the Legislature will probably be forced to replace most of the local loss by increasing State taxes -- most likely some combination of the sales, income and corporation taxes.

Incidentally, it is estimated that the tax rate that counties utilize is approximately 2.7% of the full cash value of real property. Thus, in rough figures, Ventura County along with all of the counties would have a maximum tax intake of a little over one-third of what we are collecting and distributing to all agencies from real property taxes.

The State Legislative Analyst and the Department of Finance have stated that to make up the \$7-\$8 billion, sales tax could be raised to 13.5% (up from its present 6%), or the income tax could be increased upward by 150%. Another alternative would be for the corporation tax to be increased from 9% to 44%.

In great probability, the politics being what it is, it is felt that no single tax would be considered to make up the whole amount -- perhaps a combination such as an 8.5% sales tax, a 50% income tax surcharge and a 20% corporation tax rate would be selected. This of course presumes that the Legislature will elect to replace the revenues.

Please note that if a major portion of the property tax loss is made up from income and sales taxes rather than the corporation tax, there would be an enormous shift from business taxpayers to individuals. This is true because most of the property tax (roughly 65%) is now paid by business producing income.

Also, please note that the effect of the Initiative on renters, although proponents claim it will have a "positive effect", in my opinion is at least uncertain. Our reason for doubting is the fact there is no requirement that landlords reduce rents in the amount of their tax savings. In great probability they will not, but renters would be subject to any new sales or income tax imposed to replace the lost property tax revenues.

The following is a list of the multitude of problems and questions this Property Tax Initiative would create if it is approved by the voters on June 6, 1978:

PROBLEMS AND ISSUES RAISED BUT NOT RESOLVED

1. Many of the provisions of this Initiative are vague and pose serious problems for implementation. For example, how will the 1% be divided up among the local districts? How will the reassessments be divided up? The Initiative is written to imply that only "districts" will share in the proceeds of the 1%. Does this freeze out counties and cities totally? It is felt that Ventura County, on the other hand, may be able to "freeze out" other entities under this provision.

Section 2 of the Initiative not only limits our ad valorem tax to 1% of the full cash value, but for Ventura County it is even more constrictive than the 1%. The reason is that the Initiative states "it is the 1% of the Assessor's valuation of real property as shown on the 1975-76 tax bill". Since we have had increases of 17.6% and 28.33% over the last two years, we are limited below the 1% of full cash value -- or to put it another way, there would be a roll-back to the 1975-76 value of a home that we could garner in tax dollars.

2. There is no indication as to how this measure will be funded. Is the intent to "cut" local government services by \$7-\$8 billion? If so, what services will be eliminated? Police and Fire protection? Parks? Health Care?

If the intent is to have the State raise State taxes by \$7-\$8 billion, what State taxes would be increased to pay for these local services? What would be the net impact on taxpayers? Many homeowners in Ventura County and everywhere could have a net tax increase.

To generate \$7-\$8 billion, any number of State tax increases are theoretically possible; however, the following illustrates the magnitude of change in each of the major State taxes, if relied upon exclusively:

SALES TAX

- - If the State increased the Sales tax rate to raise the revenue for subventions to local agencies to replace the revenue loss they would experience under this measure, the State sales tax rate would be 12.25%. This would raise an estimated \$7.5 billion.
- - The total (State and local) rate would be 13.5%.

PERSONAL INCOME TAX

- - If replacement revenues were provided by increasing the personal income tax, a 150% surcharge would have to be imposed, on top of the present income taxes.

BANK AND CORPORATION AND BUSINESS INVENTORY TAXES

- - If replacement revenues were provided by repealing the business inventory exemption and increasing the Bank and Corporation tax, business inventory would be 100% subject to property taxes and the tax rate would have to be increased from 9% to 44%.

3. The proposed property tax reduction would be "across the board". Approximately 65% of the benefits will go to the owners of business and income producing property.
4. The assessment freeze, it is felt, will benefit business at the expense of homeowners. Property is to be re-assessed when sold. Because homes are sold far more frequently than business properties, this Initiative will shift a greater and greater percentage share of property tax burden on to homeowners.

For example, it has been posited that the major industrial plants in this State may never be sold. They would then carry their 1975 assessments (plus 2% per year) indefinitely. On the average, a single family home is sold about every seven years.

5. In addition to shifting tax burdens from business to homeowners, the assessment freeze (+2%) as proposed, would appear to have the following impacts:
 - - It would slow the rate of growth of property tax increases.
 - - Many homeowners will pay higher property taxes than their neighbors in the same market value homes for the same governmental services.
 - - A "locked-in" effect will be produced because of the higher tax burden if one home is sold and another purchased. If an older couple wished to move from a large old house to a condominium or

retirement-type village nearer their family, there could be a sizeable net property tax increase. Thus, this Initiative would impact some interesting sociological patterns in our society.

6. The Initiative is unclear as to the relationship of the 1% limit and the homeowners exemption. It seems to imply that the limit will come after the exemption. This would produce a property tax increase for many low-value homes (market value: \$10,000 or less).
7. The measure appears to prohibit any future General Obligation bond issues for any purpose, even if such are voted by a 2/3rds vote of the people. How are new, needed capital facilities to be built? How will local governments construct needed facilities for water? The people are also prohibited from raising a local property tax rate for a county, city, or school purpose by a vote to provide a necessary service or to respond to an emergency (e.g., earthquake, flood, drought, fires.)

Quite significantly, the Initiative states that what is needed for General Obligation bond passing is "2/3rds of the electors". This does not mean 2/3rds of those voting - - but 2/3rds of those registered to vote. The impact of that sentence means that it is virtually impossible to pass any tax override or bond issue.

In addition, why would a local government entity wish to pass any issue in that way and still be held to a 1% maximum rate? That means if, by some miracle, we would get 2/3rds of all electors to agree on some needed service, we would have to cut back some other service in order to stay within the 1% full cash value limit.

8. It sounds ridiculous to state, but it appears that this Initiative could cause some substantial over-assessments of properties. The value of property (other than property sold or newly constructed) is to be the 1975-76 value (plus up to 2% growth per year) for properties which go down in value after 1975-76 (contrary to general impressions, our former Assessors have contended that there are many parcels of property which have declined in value for one reason or another); such properties will carry the higher 1975-76 value and will be over-assessed.

The only way an assessment of a property not sold or newly constructed can be reduced under the Initiative is if there is a reduction in the Consumer Price Index (or comparable data to the CPI for the "area under taxing jurisdiction").

9. Section 2 of the Initiative provides for reassessments for "newly constructed" property. The term is not defined. Could a firm in Ventura County add a \$6 million plant to an existing small plant" Is this "newly constructed" or an addition?

If new construction does not include additions and alterations, there would be a major loophole wherein billions in new construction could escape tax entirely.

However, if new construction does include additions, this may severely curtail rehabilitation of homes, addition of rooms, etc. for fear of a total reassessment of the entire property to present value.

10. Local governments will lose a substantial portion of the funds they receive from Federal Revenue Sharing if this proposal passes.

11. Likewise, a sizeable portion of the property tax reductions resulting from the 1% limit will be lost by the taxpayer to the Federal government in the form of higher Federal taxes.

It is estimated by the State Department of Finance that \$3.2 billion (or 42% of the total) will be drained away in higher Federal taxes (due to the loss of Federal income tax deductability by business and individuals of the full \$7.5 billion).

12. This Initiative may be unconstitutional in that it contains more than one subject matter (i.e., property tax provisions, votes by the Legislature on bills). Article II, Section 8 (d) provides that "an Initiative embracing more than one subject may not be submitted to the electors or have any effect." A Los Angeles County Superior Court has ruled Proposition 9 (1974) invalid on such grounds!!
13. Would local government be in a position to determine its own future? The Initiative says how taxes cannot be levied. This means there are a number of places where the county can levy taxes. Can your Board go ahead and levy taxes on behalf of the County of Ventura? Will there be fifty-eight counties doing the same thing?

14. IMPACT ON HOMEOWNERS

According to the State Department of Finance and the Legislative Analyst Office, when the balance sheet is added up, the net impact on homeowners may not be favorable. Initially, the measure provides a substantial property tax reduction. For a \$47,000 home, the reduction would be about \$740 (using Statewide average.)

However, a sizeable portion of this will disappear as the reduction of the amount of property tax which is

deductible from State and Federal income taxes will cause higher income taxes.

In addition, if State taxes are increased to make up the loss of revenue to local government, homeowners will in all probability experience a net tax increase as they pay a smaller share of the total property tax (35%) than they do of other major taxes such as sales tax, income tax, etc.

It is probably not feasible to increase the State Bank and Corporation tax rate to offset the local property tax reductions this Initiative provides to business and income producing property. Just to offset the business share would require a rate of 33% which, we are told, is over triple the rate in any other State in the Nation.

If local governments are forced to curtail services to make up the loss, this will create chaos in local government. The social costs of this alternative will be hard to measure, but the impact on homeowners will be significant. For example, insurance costs can be expected to increase if police, fire, and street lighting expenditures are cut; not to mention unemployment insurance, welfare and food stamp costs, the effect of laying off massive numbers of workers and its effect on Ventura County's business community, etc., etc.

IMPACT ON RENTERS

The impact on renters is "uncertain". Rented residential property is included within the freeze and limit. However, there is no guarantee that the landlords will reduce rents commensurate with the reduction in tax. In those areas with low vacancy rates, it is felt that renters will see little, if any, immediate reduction in rents.

On the other hand, renters will have to pay a full share of any new taxes which are imposed to cover the loss and

forego the local government services which will have to be cut if this Initiative passes.

SECTION BY SECTION SUMMARY OF JARVIS-GANN INITIATIVE

For your Board's edification, the following is a Section by Section summary of the Jarvis-Gann Initiative so that you will readily be able to identify each portion of the Initiative and the provisions we have discussed supra in our analysis:

That Article XIII A is added to the Constitution to read:

Section 1.

- (a) The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties.
- (b) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective.

Section 2.

- (a) The full cash value means the County Assessor's valuation of real property as shown on the 1975-76 tax bill under "full cash value", or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment. All real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.
- (b) The fair market value base may reflect from year to year the inflationary rate not to exceed two percent (2%) for any given year or reduction as shown in the Consumer Price Index or comparable data for the area under taxing jurisdiction.

Section 3.

From and after the effective date of this article, any changes in State taxes enacted for the purpose of increasing revenue collected pursuant thereto whether by increased rates or changes in methods of computation must be imposed by an Act passed by not less than two-thirds of all members elected to each of the two houses of the Legislature, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property may be imposed.

Section 4.

Cities, counties and special districts, by a two-thirds vote of the qualified electors of such district, may impose special taxes on such district, except ad valorem taxes on real property or a transaction tax or sales tax on the sale of real property within such city, county or special district.

Section 5.

This Article shall take effect for the tax year beginning on July 1 following the passage of this Amendment, except Section 3 which shall become effective upon the passage of this Article.

Section 6.

If any section, part, clause, or phrase hereof is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected but will remain in full force and effect.

SUMMARY

There is no question that the voters have had ten years of "empty promises" and "frustration". Although this Initiative or similar ones in the past have found their way onto the ballot, they have been soundly defeated.

Voters in the Southern California coastal counties are in a crisis situation. More succinctly, the homeowners living in our County and elsewhere pay a heavy amount in property taxes.

However, it is felt that the Jarvis-Gann Initiative is a "meat-ax approach" toward cutting property taxes which will create havoc, not only in State and local government, but in all government in California. Also, it will end up costing the homeowner much more in tax dollars if this Initiative passes.

The alternatives which are available, if the Initiative passes, are not good. It is likely that the State government will respond with replacement revenue primarily from the sales and income taxes. Also, two inescapable consequences of passage of this Initiative would be a shift of the tax impact from business to individuals and a severe curtailment of local decision making over governmental services.

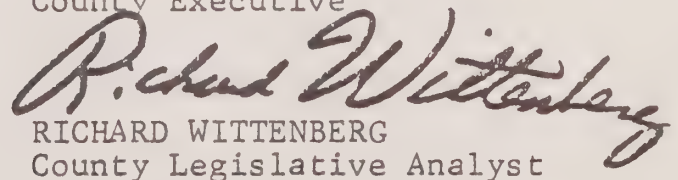
It is felt that this Initiative is the greatest threat that governmental services have ever faced in California, and

IT IS THEREFORE RECOMMENDED, that

Your Board strongly oppose the Jarvis-Gann Tax Initiative and attempt, where possible, to communicate the problems it would create for the average homeowner and taxpayer if it passes.

Yours very truly,

MONTY C. LISH
County Executive


RICHARD WITTENBERG
County Legislative Analyst

RW:lk

CC: Congressman Barry M. Goldwater Jr.
Congressman R. J. Lagomarsino
Senator Lou Cusanovich
Senator Omer Rains
Assemblyman Robert Cline
Assemblyman Charles Imbrecht
Assemblyman Paul Priolo
VCAG
LAFCO
All Cities

Ventura County Farm Bureau
V.C. Taxpayers Association
Public Employees Association
All Agencies
County Supervisors Association

DEC 27 1977

Cal-Tax analysis of the Jarvis initiative: 11 key questions for California taxpayers

With the apparent qualification of the Jarvis/Gann property tax initiative for the June 1978 statewide ballot, California voters will be given their fourth chance in 10 years to constitutionally limit property taxes.

The initiative, which garnered a reported 1 million signatures by the December 2 deadline, proposes to:

- Limit ad valorem property taxes to one percent (1%) of the full cash value of the property.
- Require counties to levy the one-percent (1%) tax and "apportion it according to law to the districts within the counties."
- Establish as a basis for "full cash value" the county assessor's appraised value as of March 1, 1975 (property subsequently sold or improved would be reappraised).
- Limit increases in fair market value to two percent (2%) per annum.
- Require an affirmative vote of two-thirds (2/3) of the "qualified electors" of any respective taxing entity to raise city, county or special district taxes.

Basic questions posed by the Jarvis/Gann initiative are examined by Cal-Tax in the following analysis:

•What would the replacement revenues be?

According to the Legislative Analyst, Jarvis/Gann would cut local property tax revenues by \$7 billion to \$8 billion. In addition, there would be a related unknown loss of federal revenue-sharing funds. Since the proposal is silent on replacement revenues, possible sources from which the difference could be made up is a question open to speculation.

However, the magnitude of replacement revenues can be estimated in terms of increases which would be needed in any one of the other three major California tax sources. For example, a doubling of the sales tax rate - to 12.25% - would raise an estimated \$7.5 billion. A 150% surcharge on the present income tax could raise the needed replacement revenue; or, the present 50% business inventory tax exemption could be eliminated and the bank and corporation tax rate could be increased from 9% to 44%, two moves which, together, could raise \$7.5 billion.

It also would appear that the 1% limit on full cash value is really less than one percent, requiring even more replacement revenues. Since the first-year value of property is as of March 1, 1975, the real limit would be about 7/10ths of 1% on the effective date of the amendment (July 1, 1978). In the future, the limit would become even tighter, because the proposal stipulates that values could not increase by more than 2% per year (except for newly purchased or newly

constructed property). Depending upon actual market value growth, it is conceivable that the effective limit in 10 years could be as low as 1/3rd of 1% of market values, if such values were to be derived, as they are now, from the marketplace.

Since the proposal defines full cash value as the "county assessor's valuation" and does not mention state assesses, it leaves unanswered the question as to whether state assesses fall within the 1% limit. If state assesses are outside the limit, a major increase in tax liability could fall on these taxpayers, whose property held a 1976-77 assessed value of \$5.6 billion, or about 6% of the total state-local assessment roll.

•Which taxpayers will benefit?

Previous tax limit initiatives have been viewed as faulty mechanisms for distribution of tax savings. Assuming that the major purpose of such limitations is homeowner property tax relief, it should be noted that an across-the-board limit provides most of its benefits to owners of business or income producing property. This effect was not fully understood until the first Watson initiative campaign in 1968, where it was determined that since 65% of the property tax was paid by business, an across-the-board approach also gave 65% of the relief to business.

Since the Jarvis/Gann proposal, unlike the homeowners' exemption, is an untar-geted approach, nearly \$5 billion in \$7.5 billion first-year property tax savings would go to non-homeowners. Of course, the business tax "windfall", if any, could not be determined until after replacement revenues were selected.

Another feature of Jarvis/Gann which seems to unintentionally discriminate against homeowners is the provision requiring the reappraisal of property at the time of sale. Some major industrial plants may never be sold, thus carrying their 1975 assessments (plus 2% increase per year) indefinitely. Since a single-family home is sold, on the average, once every seven years, property sales would more heavily affect residential valuation.

There is also the question of equal tax treatment of similarly situated homeowners. Homeowners in identical market value houses, next door to one another, could pay substantially different property taxes for the same government services simply because one house had not been sold and the other had.

For example, assume two neighboring \$40,000 market value homes, and project a 2% compounded annual increase. In five years, each house would have a constitutionally defined market value of \$44,161. At the beginning of the sixth year, one house sold for \$64,000, which is a rather modest, 1% per-month reflection of valuation increases in the California housing market. It is, nevertheless, a 60% growth in valuation over the five-year period. Since it is not certain how the

limit works with respect to the homeowner exemption, simply assume that the full market value is taxable at 1%. This would mean that one homeowner would pay a property tax bill of \$441.61 and the owner of the newly repurchased and revalued house would pay a property tax bill of \$640.00, 45% higher than the identical house next door.

Estimation of total homeowner benefits under Jarvis/Gann is impossible, because property tax savings have to be netted against higher federal and state income taxes (due to loss of property tax deductions), and replacement revenues calling for higher income and sales tax rates would be subject to later legislation. As for renters, while residential rentals are within the limit, the savings would go to landlords, and any pass-on of property tax savings to renters would have to be a subject for a subsequent statute. Of course, renters could also pay higher income and sales taxes to replace lost property tax revenues.

•What local public service cuts will be made?

As with past initiative proposals, the Jarvis/Gann amendment offers more than replacement revenue problems; much of the shortfall would have to be made up in cuts in present levels of public service. Given the cost impact of the proposed limit, cuts would undoubtedly have to be made into basic local services. How and where would such decisions be made? What would be cut?

The proposal also raises a number of other questions regarding the definition and intent of various of its provisions. A few of those questions:

•How will the limited property tax revenues be distributed?

Section 1 (a) of the amendment requires that the 1% tax will be "collected by the counties and apportioned according to law to the districts within the counties." What will be the basis for the counties' distribution of the sharply limited property tax revenues? Does distribution to the "districts" mean that cities and counties are excluded from any property tax revenues?

•Would the amendment effectively prohibit any future general obligation bond issues?

Major problems seem to confront any future general obligation bond financing. A two-thirds vote of the qualified electors is required to impose special taxes within a district, but, apparently, no new ad valorem taxes can be raised, even if approved by a two-thirds vote of the people. If general obligation bonds are in some way still allowed under the amendment, the two-thirds requirement would seem to be an impossible hurdle. If, for example, 65% of all registered voters turned out, all voting "yes" on a bond

issue it could still go down to defeat for failing to meet the requirement that two-thirds of all registered voters approve it.

Further, since the proposal excludes from the limit prior voted approved general obligation bond levies, it may be assumed that future voter approved levies would be within the limit.

•Would the amendment substantially increase personal property taxes?

The amendment only applies to real property. Does this mean that personal property, presently valued at \$14 billion statewide, would be subject to increases to partly recover lost real property tax revenues due to the limit? Would the 50% inventory tax exemption also be eliminated?

•Would the amendment provide a tax loophole for "new construction?"

Section 2 provides for reassessments of "newly constructed" property, a term which is not defined. Would a multi-million dollar addition to an existing plant be "new construction" or an addition? If only an addition, it could present a loophole whereby billions in new construction could escape taxation entirely.

•Will the timber tax be felled by the amendment?

Jarvis/Gann would require the use of 1975-76 values. The value of timberlands - real property - (located in about 25 California counties) was included in the value of standing timber in 1975-76. As a result of a recent change in statute and the constitution, timber was removed from the property tax and is now subject to a yield tax at the time of harvest. Under Jarvis/Gann, timber owners would pay future property taxes on the basis

of 1975-76 values, which included timber values. Since the yield tax is not repealed, the timber owners face the prospect of double taxation.

•Could Jarvis/Gann cause over-assessments of properties?

In going to 1975-76 assessments, the underlying assumption is that they will be lower, and generally this is true. However, there are many properties that have declined in value since 1975-76, for a variety of reasons, and the only way these assessments could be reduced in the future would be through a decline of the consumer price index below an annual increase of 2% - a very unlikely event.

•Does the 1% limit apply to the total value of a home or to the value that remains after the homeowners' exemption?

Determination of this question could make a significant difference in tax burden, particularly for a modest home. For example, on a \$15,000 home, a 1% property tax would yield a maximum of \$150.00. If, however, the tax were based only on the \$8,000 remaining after the \$7,000 homeowners' exemption is applied, the maximum tax would be \$80.00.

If the limit applies to the total value rather than the residual value after the homeowners' exemption, Jarvis/Gann could make little difference in the property tax burdens of low valued homes and could significantly increase other taxes needed for replacement revenues.

Assume the same \$15,000 market value home in an \$11.50 tax rate area. The tax on this home, after the exemption, at present would be \$230, \$80 higher than the 1% of-market value approach. Would \$80 savings cover the increased sales, income, and user taxes and fees that would be needed to replace lost revenues? Would it also cover increased insurance costs due to cutbacks in

police, fire, and other home protection services? Of course, if the home had a still lower value, there could be no savings under Jarvis/Gann and there could be an actual property tax increase, in addition to other non-property tax increases.

•Is a limit of 1% of market value realistic and equitable in its application to the variety of fiscal conditions that prevail in California taxing jurisdictions?

In Los Angeles County, for example, the spread between the highest and the lowest composite tax rate is \$13.93, from \$21.62 to \$7.69, for a difference of from 5.4% to 1.9% of market value, assuming a uniform 25% assessment ratio.

Tax rates are high in some districts for a number of reasons, including poor planning, bad public spending habits, the desire of the local taxpayers to assume short- and long-term spending obligations, low assessed valuation, inadequate water supply, high fire danger, overlapping special districts, high cost public utility services and facilities, etc. In short, there are myriad reasons for high tax rates.

Should it be assumed that the people who continue to live in these high tax areas no longer wish to pay these rates and either want service cuts, other taxes, or help from other taxpayers?

Is it realistic to assume that a \$21.62 rate can be cut to \$4.00 (equivalent to 1% of market)?

What happens to the costs of services that can't be cut? Who pays them?

Should the taxpayers in the low tax rate area assume some of these costs? Some of the low tax rate areas have benefited from high assessed values, but others are low because taxpayers have consistently resisted higher spending programs. Should these taxpayers now assume the burdens of those who are willing to pay the price of a lifestyle that carries high governmental costs?

Text of Jarvis/Gann

That Article XIII A is added to the Constitution to read:

Section 1.

(a) The maximum amount of any ad valorem tax on real property shall not exceed One percent [1%] of the full cash value of such property. The one percent [1%] tax to be collected by the counties and apportioned according to law to the districts within the counties.

(b) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective.

Section 2.

(a) The full cash value means the County Assessor's valuation of real property as shown on the 1975-76 tax bill under "full cash value", or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment. All real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(b) The Fair market value base may reflect from year to year the inflationary rate not to exceed two percent [2%] for any given year or reduction as shown in the consumer price index or comparable data for the area under taxing jurisdiction.

Section 3.

From and after the effective date of this article, any changes in State taxes enacted for the purpose of increasing revenues collected pursuant thereto whether by increased rates or changes in methods of computation must be imposed by an Act passed by not less than two thirds of all members elected to each of the two houses of the Legislature, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property may be imposed.

Section 4.

Cities, Counties and special districts, by a two thirds vote of the qualified electors of such district, may impose special taxes on such district, except ad valorem taxes on real property or a transaction tax or sales tax on the sale of real property within such City, County or special district.

Section 5.

This article shall take effect for the tax year beginning on July 1 following the passage of this Amendment, except Section 3 which shall become effective upon the passage of this article.

Section 6.

If any section, part, clause, or phrase hereof is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected but will remain in full force and effect.

JARVIS AMENDMENT - IMPACT ON CITY OF OXNARD

Impact on Property Tax and Assessment Roll

The assessment roll for 1978-79 fiscal year would be reduced from \$432,900,000 (est.) to approximately \$389,000,000 - approximately 10%. The drop in assessment roll is caused by rollback of basic assessments to March 1975 with additions for only new construction plus 2% increase per year in March 1975 assessments. The new assessment roll is estimated to be about 6.5% lower than the actual roll for the current 77-78 fiscal year.

For the 1978-79 fiscal year, the City property tax receipts would be reduced by approximately \$3,290,000 (60.6%). This represents a reduction of 18.7% of total City revenues available to finance governmental operations.

City revenues would be further reduced in the second year after the Jarvis Amendment since unsecured taxes would then be collected on a tax rate reduced from \$1.39 to \$0.66 per hundred valuation on secured valuations. It is also expected that federal general revenue funds would be adversely affected by about 15%. The combined additional loss of revenue for the second year would amount to about \$445,000.

Inequities Created

1. Approximately 2,000 units of residential housing completed since March 1975 would be assessed on the basis of higher market valuation than previously constructed properties.
2. Properties sold after 1975 would be assessed at higher values than other properties on tax roll.
3. Approximately 65% of tax reduction would be for the benefit of business and rental property owners with only 35% of the benefit accruing to homeowners.

Impact on Services

General Effect

Require layoff of approximately 130 out of 502 City employees engaged in tax supported operations in order to achieve budget reductions totaling \$3,297,000. This reduction would have to be made despite increased workloads, particularly in Police and recreational services caused by curtailment of budgets of school districts and college district totaling approximately \$14 million.

Safety Service

1. Police Department - Oxnard Police Department presently operates with below average manning strength compared with other cities of comparable size. The department has approximately 1.22 sworn officers per 1,000 population as compared with similar city average of 1.56 per 1,000 population. Instead of increasing department strength by 12 additional Police officers and five civilian positions, it will be necessary to effect a reduction in strength of at least nine employees.
2. Fire Department - Reduce manning by not less than 12 employees with most pumpers to be manned by three man crews rather than 4 man crews. Strength reduction is expected to adversely effect fire insurance rating and increase fire insurance costs in the community.

Other City Services

In order to preserve the most basic public safety functions, it is necessary to reduce other city operations by approximately 20%. Based on zero base budget analysis to be reviewed in the near future with the City Council, the following are highlights of required reductions:

Complete elimination of support for programs such as Summer Youth Employment, Visitors and Convention Bureau, Industrial Development Promotion, weed abatement program and bookmobile.

Library open to the public only 40 hours rather than 70 hours per week including elimination of Saturday and Sunday service and three out of five nights.

Reduce residential street cleaning from once a week to once a month and cleaning of commercial and business thoroughfares from daily to three times per week.

Recreation - Playground summer program reduced from 20 to 8 locations; after school locations from seven to four; elimination of special programs such as Halloween, Christmas, Easter Egg hunt, Christmas float. Cooperative programs with schools such as joint use of pools and gyms possibly eliminated or severely curtailed because of reduced school budgets.

Other City services reduced 20 to 30%.



CITY OF OXNARD

MEMORANDUM

June 5, 1978

To: All Department Heads

From: Paul E. Wolven, City Manager

SUBJECT: Jarvis-Gann Initiative

All the polls are predicting that Proposition 13 will pass overwhelmingly. Concurrently, the talk in Sacramento suggests that any state aid will be funneled totally or primarily to the schools and special districts. Although we consider it unlikely, the same rationale which is guiding decisions regarding the use of the state surplus could determine the legislative course of action to be taken regarding allocation of the remaining property tax. Were this to occur, our revenue loss could be as much as \$5.2 million, rather than the \$3.3 million loss estimated at the time of the ZBB review. Obviously, if Jarvis-Gann passes, substantial cuts and reorganization are going to be necessary.

We have recommended to the City Council that the fully-funded budget be adopted on June 13, 1978, with the understanding that a revised budget is to be prepared if Proposition 13 passes. We have suggested that we be given approximately 90 days to prepare the revised budget. In the interim, all hiring is to be stopped and Capital Improvement projects, which are funded with monies which could be transferred to the operating budget, are to be curtailed. We do not anticipate, however, that any layoffs will occur during revised budget preparation. Such decisions will be made after Council consideration of the revised budget.

As you know, the ZBB prioritization provided some indication of relative priorities and the impact of Jarvis cuts. However, we believe that a more detailed consideration of the alternatives is necessary for preparation of the revised budgets. The 80%-20% split used in ZBB was arbitrary and is not suitable for all operations. In addition, it may be more logical to consider the cuts in terms of total divisions or departments, rather than individual programs. To provide a basis for the decisions which must be made if a revised budget becomes necessary, we would like each department to immediately initiate the following analysis:

June 5, 1978

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1. All activities of the department should be reviewed to determine whether specific beneficiaries can be identified such that fees could be levied to the recipient. To the maximum extent possible, we wish to make all activities performed for identifiable clientele self-supporting. Indicate the fees necessary to fund the total cost of the activity, including overhead. It will be our recommendation that activities which are made self-supporting (including overhead) be given protected status in terms of any necessary cuts.
2. For those activities which cannot be made fully self-supporting, each department should provide the following information with respect to the impact of incremental funding cuts of 10% to a maximum of 40%; that is, in terms of the following, what would be the impact of a 10% cut, a 20% cut, a 30% cut, or a 40% cut. For each percentage funding cut, indicate:
 - a. The staffing reductions necessary and the specific positions to be cut.
 - b. The reorganization, if any, necessary to operate at the new funding level.
 - c. Any rescheduling, curtailment of office hours, etc., necessary.
 - d. The impact on the service to be provided.

Use the proposed 1978-79 budget as the basis for your analysis. Because of the tight schedule for preparation of the budget revision, we must have your information by Friday, June 30, 1978. Thank you for your cooperation.



Paul E. Wolven
City Manager

PEW:dmt

P.S. In the event Jarvis-Gann fails, tear this memorandum into small pieces and use for confetti!!



CITY OF OXNARD

MEMORANDUM

June 9, 1978

To: Paul E. Wolven, City Manager

From: S. M. Roberts, Director of Finance

SUBJECT: Street Lighting District

For many years every major city in Ventura County (Ventura, Simi, Thousand Oaks and Camarillo) and the County of Ventura have paid for cost of operating street lighting primarily through special assessment districts.

From a legal standpoint, the courts have long held that special assessment districts, where costs are reasonably pro-rated on a benefit basis, are not "taxes". Legally, they are considered as service charges. While most street lighting districts have been assessed using total ad valorem assessment valuation as a measure of benefit, a growing number of cities are availing themselves of the 1972 "Tree Planting, Landscaping and Lighting Act" and spreading the benefit charge on a more rational basis which takes into account level of illumination and street frontage lighted. In view of the charge reduction expected in tax revenues, it is our opinion that the City of Oxnard can no longer afford to subsidize services such as street lighting out of property tax revenues. We are also of the opinion that a more carefully calculated "benefit" charge is more equitable.

Street lighting costs for the year 1978-79 in the City of Oxnard are projected to be approximately \$683,000. We believe it to be of vital importance that a high level of street lighting continue to be provided. If we are to continue to finance this from property tax revenues it will be necessary to reduce costs which can only be done by eliminating lighting other than at street intersections. From both a traffic safety and crime control standpoint, this type of service reduction is definitely undesirable.

Recommendations

1. It is recommended that staff be authorized to undertake the preliminary steps required so that the City Council and general public will have an opportunity to consider the desirability of financing street lighting through special assessment based on benefit.

Paul E. Wolven
Subj: Street Lighting District

Page Two

June 9, 1978

2. It is recommended that any proceeding undertaken be conducted in accordance with the "Tree Planting, Landscaping and Lighting Act of 1972". Attached is a synopsis reviewing the highlights of this type of procedure along with a copy of the actual government code sections governing proceedings under the Act (Division 15 of Streets and Highways Code).

3. It is noted that the proceeding will require ample public notice to all affected property owners and a series of public hearings. If the citizens do not wish the Council to proceed under the Act they have a full opportunity to be heard and to stop the proceedings through majority protest.



S. M. Roberts
Director of Finance

SMR:lb

Attachment

TREE PLANTING, LANDSCAPING AND LIGHTING ACT OF 1972

Drafted by: Laurence J. Thompson, Laurence J. Thompson, Inc.
 Edited by: Franklin T. Hamilton, Attorney, Los Angeles
 Adopted by: Legislature (unanimous vote).
 Signed by: Governor, August 9, 1972

PURPOSE:

To provide for the formation of special assessment districts to levy and collect assessments to finance the installation and maintenance of trees, landscaping in general and for street lighting.

The Need for This New Act!

- (a) The Street Lighting Act of 1919 (used extensively for many years in Southern California) is vulnerable to legal attack, according to eminent attorneys, due to the lack of written notice; incidental costs are relatively high; and the act is too inflexible to meet the rapidly changing conditions experienced in recent years.
- (b) In the last decade, many cities have installed trees, ornamental shrubbery, plants, grass and fountains, etc., to improve the cities' image. The ever increasing cost of the maintenance (which must continue) has financially burdened the budget to a point where new methods of raising the revenue (outside of the tax rate) must be found. The use of gas tax is no solution since street maintenance then suffers from lack of such funds.
- (c) This Act is the direct result of several cities requesting the author to find alternate methods of financing landscaping in particular and to simplify the procedure for levying assessments in both landscaping and lighting.

Combination Use

This Act may be used for Tree Planting and Landscaping only -- or for Street Lighting only -- or may be used for both in one single proceeding.

How it Works!!

- 1. The City Engineer (or Assessment Engineer) prepares a Report containing:

- (a) Maps, Plans, costs and individual assessment amounts on each parcel of land;
- (b) City Council reviews report and may order amendments or changes; then request the
- (c) City Attorney to present resolution of intention;
- (d) City Clerk publishes and mails notice of hearing;
- (e) Street Superintendent posts the streets in district;
- (f) City Council holds hearing; if necessary, may order changes, amendments, etc., then
- (g) Adopts resolution to confirm the assessment and ordering the assessment roll sent to County Tax Collector to collect assessments on regular tax bill.

2. The Assessment Levy:

The levy is made according to benefit received by the respective parcel of property. Parcels are located in zones of benefit and calculated on a frontage (or modified frontage basis) and NOT on an assessed valuation basis, which is unfair and inequitable.

3. Future Levies:

Each year in May the Report is "up-dated" in any particular. No publication, No street posting and No mailing (except to new owners, etc.) This valuable flexibility permits better control of the required revenue. (For instance: in case of Edison Company rate increases or the addition of new improvements.) Elimination of deficits and large surpluses annually rather than waiting five years to make the necessary adjustments.

4. Installation of Improvements:

Tree planting, landscaping, etc., and street lighting appurtenances may be installed under the provisions of this Act. If the amounts are too large for a single annual assessment, the levy may be paid in installments not to exceed five years.

5. Conversion of Street Lighting Act of 1919 to the
Tree Planting, Landscaping and Street Lighting Act of 1972

The abandonment of any portion of an existing assessment under the Street Lighting Act of 1919 may be provided for in the resolution of intention under the Act of 1972 and a hearing held thereon.

CONCLUSION:

The Act is stream-lined and provides financing of the greatest variety of improvements with the least effort and expense. Its flexibility allows for changes and "up-dating" annually rather than at the end of each five year period.

Most Important: Each property owner's assessment can be measured more accurately, fairly and equitably and adequate hearings thereon are provided.

4/5th VOTE TO OVERRIDE MAJORITY

PROTESTS

CHAPTER 630

An act to amend the heading of Division 15 (commencing with Section 22000) of, and to add Part 2 (commencing with Section 22500) to Division 15 of, the Streets and Highways Code, relating to the installation and maintenance of landscaping and lighting on public streets and property and providing for the formation of special assessment districts and the levy and collection of special assessments to pay the costs and expenses thereof.

[Approved by Governor August 9, 1972. Filed with Secretary of State August 9, 1972.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1268, Beverly. Landscaping and lighting.

Enacts the Landscaping and Lighting Act of 1972. Provides for the formation, by a city, a county, a city and county, or a special district, of special assessment districts and for the levy and collection of special assessments to pay the costs and expenses of installing or planting of landscaping, statuary, fountains and other ornamental structures and lighting and other facilities, as specified, and the maintenance thereof.

Specifies the requirements for the formation of such districts, and provides for changes in the organization of assessment districts, including provisions for notice and hearing.

Provides for levy of annual assessments after formation of an assessment district, and collection and expenditure of assessments.

Specifies that the act provides an alternative procedure for making the improvements specified in the act and that it does not apply to or affect any other provisions of the Streets and Highways Code.

The people of the State of California do enact as follows:

SECTION 1. The heading of Division 15 (commencing with Section 22000) of the Streets and Highways Code is amended to read:

DIVISION 15. TREE PLANTING, LANDSCAPING,
AND LIGHTING

SEC. 2. Part 2 (commencing with Section 22500) is added to Division 15 of the Streets and Highways Code, to read:

Compliments of
Hon. Robert G. Beverly
Assemblyman, 40th District

PART 2. LANDSCAPING AND LIGHTING
ACT OF 1972

CHAPTER 1. INTRODUCTORY PROVISIONS

Article 1. General

22500. This part shall be known and may be cited as the "Landscaping and Lighting Act of 1972."

22501. This part shall apply to local agencies whose annual taxes are carried on the county assessment roll and are collected by the county.

22502. This part provides an alternative procedure for making the improvements herein authorized and shall not apply to or affect any other provisions of this code.

22503. An assessment district shall consist of all territory which, as determined by the legislative body, will be benefited by the improvements and is to be assessed to pay the costs thereof.

22504. An assessment district may consist of all or any part of the territory within the local agency and, in the case of a county, may consist of all or any part of the unincorporated territory of the county.

22505. An assessment district may consist of contiguous or noncontiguous areas. The improvements in one area need not be of benefit to other areas.

22506. The provisions of Chapter 2 (commencing with Section 5115) of Part 3 of Division 7, pertaining to the extension of the work or the assessment district beyond the boundaries of a local agency, are by this reference incorporated in this part.

22507. The provisions of Division 4 (commencing with Section 2800) and Division 4.5 (commencing with Section 3100) shall not apply to this part or proceedings taken pursuant thereto.

22508. Any resolution, notice, report, diagram or assessment which is required to contain a description of the improvements, the boundaries of the assessment district or any zones therein, or the lines and dimensions of any lot or parcel of land may, for a full and detailed description thereof, refer to any plan or map which is on file with the clerk, the county auditor, or the county assessor and which is open to public inspection. The plan or map so referred to shall govern for all details of the description.

22509. This part shall be liberally construed to effectuate its purpose. Any proceedings taken under this part and any assessment levied pursuant thereto shall not be invalidated for failure to comply with the provisions of this part if such failure does not substantially and adversely affect the rights of any person. All determinations made by the legislative body pursuant to this part shall be final and conclusive in the absence of fraud or prejudicial abuse of discretion.

Article 2. Definitions

22520. The definitions contained in this article govern the construction of this part unless the context otherwise requires. The definition of a word or phrase applies to any variants thereof.

22521. "Assessment district" means an assessment district formed pursuant to this part.

22522. "Clerk" means the clerk or secretary of a local agency or its legislative body.

22523. "Engineer" means the city engineer, county engineer, engineer of the district, or any other person designated by the legislative body as the engineer for the purposes of this part, including any officer, board, or employee of the local agency or any private person or firm specially employed by the local agency as engineer for the purposes of this part.

22524. "Fiscal year" means a 12-month period commencing on July 1 and ending on the following June 30.

22525. "Improvement" means one or any combination of the following:

(a) The installation or planting of landscaping.

(b) The installation or construction of statuary, fountains, and other ornamental structures and facilities.

(c) The installation or construction of public lighting facilities.

(d) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.

(e) The maintenance or servicing, or both, of any of the foregoing.

22526. "Incidental expenses" include:

(a) The costs of preparation of the report, including; plans, specifications, estimates, diagram, and assessment.

(b) The costs of printing, advertising, and the giving of published, posted, and mailed notices.

(c) Compensation payable to the county for collection of assessments.

(d) Compensation of any engineer or attorney employed to render services in proceedings pursuant to this part.

(e) Any other expenses incidental to the construction or installation of the improvements or to the maintenance and servicing thereof.

22527. "Including," unless expressly limited, means including without limitation.

22528. "Landscaping" means trees, shrubs, grass, or other ornamental vegetation.

22529. "Legislative body" means the legislative body or governing

board of any local agency.

22530. "Local agency" means a county, a city and county, a city, or a special district.

22531. "Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

(a) Repair, removal, or replacement of all or any part of any improvement.

(b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.

(c) The removal of trimmings, rubbish, debris, and other solid waste.

22532. "Property owner" means: any person shown as the owner of land on the last equalized county assessment roll; when such person is no longer the owner, then any person entitled to be shown as owner on the next county assessment roll, if such person is known to the local agency; where land is subject to a recorded written agreement of sale, any person shown therein as purchaser.

22533. "Public agency" means the state or federal governments, any city, city and county, county, or other public corporation formed pursuant to charter, general law, or special act, for the performance of governmental or proprietary functions within limited boundaries and any department, board, commission, independent agency, or instrumentality of any of the foregoing.

22534. "Public lighting facilities" means all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaires, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances.

22535. "Public places" means one or any combination of the following:

(a) Any public street, highway, road, alley, lane, boulevard, parkway, or other way dedicated to or used for public use.

(b) Any public property, right-of-way, or leasehold interest which is in use in the performance of a public function and which adjoins any of the ways described in subdivision (a).

22536. "Public utility" means any public utility subject to the jurisdiction of and regulated by the Public Utilities Commission.

22537. "Resolution" includes an ordinance.

22538. "Service" or "servicing" means the furnishing of:

(a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.

(b) Water for the irrigation of any landscaping, the operation of any

fountains, or the maintenance of any other improvements.

22539. "Special district" means any public corporation, other than a county or a city, formed pursuant to general law or special act for the local performance of governmental or proprietary functions within limited boundaries and which is authorized by such law or act to make any of the improvements or to furnish the maintenance or services provided for in this part.

22540. "Treasurer" means the treasurer of a local agency.

Article 3. Notice

22550. "Notice" means any resolution, order, notice, or other instrument authorized or required by this part to be published, posted, or mailed.

22551. The clerk shall give notice or cause the same to be given in accordance with this article, unless the legislative body delegates the duty of giving the notice to some other officer or board.

22552. Published notice shall be made pursuant to Section 6061 of the Government Code.

22553. Publication of notice of hearing shall be completed at least 10 days prior to the date of hearing specified therein.

22554. Posted notices, other than of hearings for the formation of an assessment district or for the annexation of territory to an existing district, shall be made by posting upon any official bulletin board customarily used by the local agency or legislative body for the posting of notices.

22555. Posted notices of hearings for the formation of an assessment district or for the annexation of territory to an existing district shall be headed "Notice of Improvement" in letters at least one inch in height. The notices, not less than three in all, shall be posted at intervals of not more than 300 feet along all streets within the proposed assessment district or within the territory proposed to be annexed to an existing district, as the case may be. Posting of notice of those hearings shall be completed at least 10 days prior to the date of hearing specified therein.

22556. Mailed notice shall be sent by first-class mail and deposited, postage prepaid, in the United States mails and shall be deemed given when so deposited. Mailed notice to property owners shall be given by mailing to those persons whose names and addresses appear on the last equalized county assessment roll.

22557. Mailed notices of hearings for the formation of an assessment district or for the annexation of territory to an existing district shall be given to property owners within the proposed assessment district or within the territory proposed to be annexed to an existing district, as the case may be. Mailed notice of those hearings shall be given at least 10 days prior to the date of hearing specified therein.

Article 4. Reports

22565. The engineer shall prepare reports in accordance with this article.

22566. A report shall be prepared for each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described in the report.

22567. A report shall refer to the assessment district by its distinctive designation, specify the fiscal year to which the report applies and, with respect to that year, shall contain:

- (a) Plans and specifications for the improvements.
- (b) An estimate of the costs of the improvements.
- (c) A diagram for the assessment district.
- (d) An assessment of the estimated costs of the improvements.

22568. The plans and specifications shall show and describe existing and proposed improvements. The plans and specifications need not be detailed, but shall be sufficient if they show or describe the general nature, location, and extent of the improvements. If the assessment district is divided into zones, the plans and specifications shall indicate the class and type of improvements to be provided for each such zone. The plans or specifications may be prepared as separate instruments or either or both may be incorporated in the diagram as a combined instrument.

22569. The estimate of the costs of the improvements for the fiscal year shall contain estimates for the following:

(a) The total improvement costs, being the total costs of constructing or installing all proposed improvements and of maintaining and servicing all existing and proposed improvements, including all incidental expenses.

(b) The amount of any surplus or deficit in the improvement fund to be carried over from a previous fiscal year.

(c) The amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(d) The amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments.

(e) The net amount to be assessed upon assessable lands within the assessment district, being the total improvement costs, as referred to in subdivision (a), increased or decreased, as the case may be, by any of the amounts referred to in subdivision (b), (c), or (d).

22570. The diagram for an assessment district shall show (a) the exterior boundaries of the assessment district, (b) the boundaries of any zones within the district, and (c) the lines and dimensions of each lot or parcel of land within the district. Each lot or parcel shall be identified by a distinctive number or letter.

22571. The lines and dimensions of each lot or parcel of land shown

on the diagram shall conform to those shown on the county assessor's maps for the fiscal year to which the report applies. The diagram may refer to the county assessor's maps for a detailed description of the lines and dimensions of any lots or parcels, in which case, those maps shall govern for all details concerning the lines and dimensions of such lots or parcels.

22572. The assessment shall refer to the fiscal year to which it applies and shall:

(a) State net amount, determined in accordance with Section 22569, to be assessed upon assessable lands within the assessment district.

(b) Describe each assessable lot or parcel of land within the district.

(c) Assess the net amount upon all assessable lots or parcels of land within the district by apportioning that amount among the several lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

The assessment may refer to the county assessment roll for a description of the lots or parcels, in which case that roll shall govern for all details concerning the description of the lots or parcels.

22573. The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)).

22574. The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.

CHAPTER 2. ORGANIZATION OF THE ASSESSMENT DISTRICT; LEVY OF FIRST ASSESSMENT

Article 1. Formation of an Assessment District

22585. Proceedings for the formation of an assessment district shall be initiated by resolution. The resolution shall:

(a) Propose the formation of an assessment district pursuant to this part.

(b) Describe the improvements.

(c) Describe the proposed assessment district and specify a distinctive designation for the district.

(d) Order the engineer to prepare and file a report in accordance

with Article 4 (commencing with Section 22565) of Chapter 1.

The descriptions need not be detailed but shall be sufficient if they enable the engineer to generally identify the nature, location, and extent of the improvements and the location and extent of the assessment district.

22586. Upon completion, the engineer shall file the report with the clerk for submission to the legislative body. The legislative body may approve the report, as filed, or it may modify the report in any particular and approve it as modified.

22587. After approval of the report, either as filed or as modified, the legislative body shall adopt a resolution of intention. The resolution shall:

(a) Declare the intention of the legislative body to order the formation of an assessment district and to levy and collect assessments pursuant to this part.

(b) Generally describe the improvements.

(c) Refer to the proposed assessment district by its distinctive designation and indicate the general location of the district.

(d) Refer to the report of the engineer, on file with the clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.

(e) Give notice of, and fix a time and place for, a hearing by the legislative body on the question of the formation of the assessment district and the levy of the proposed assessment.

22588. The clerk shall give notice of hearing by causing the resolution of intention to be published, posted, and mailed.

22589. Prior to the conclusion of the hearing, any interested person may file a written protest with the clerk, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him.

22590. The legislative body shall hold the hearing at the time and place fixed in the resolution of intention and in any order continuing the hearing. All interested persons shall be afforded the opportunity to hear and be heard. The legislative body shall consider all oral statements and all written protests or communications made or filed by any interested persons.

22591. During the course or upon the conclusion of the hearing, the legislative body may order changes in any of the matters provided in the report, including changes in the improvements, the boundaries of the proposed assessment district and any zones therein, and the proposed diagram or the proposed assessment. The legislative body may, without further notice, order the exclusion of territory from the proposed district, but shall not order the inclusion of additional territory within the district except upon written request by a property

owner for the inclusion of his property or upon the giving of mailed notice of hearing to property owners upon the question of the inclusion of their property in the district.

22592. Upon the conclusion of the hearing, the legislative body shall determine whether a majority protest exists. For that purpose, the extent of the territory of the proposed assessment district shall be adjusted in accordance with any orders excluding territory from or including additional territory within the district.

22593. Proceedings for the formation of the assessment district shall be abandoned if there is a majority protest unless, by a four-fifths vote of all members of the legislative body, the protest shall be overruled. A majority protest exists if, upon the conclusion of the hearing, written protests filed and not withdrawn represent property owners owning more than 50 percent of the area of assessable lands within the proposed district.

22594. If a majority protest has not been filed, or, if filed, has been overruled, the legislative body may adopt a resolution ordering the improvements and the formation of the assessment district and confirming the diagram and assessment, either as originally proposed by the legislative body or as changed by it. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.

Article 2. Changes of Organization for Assessment Districts

22605. The legislative body, either in a single proceeding or by separate proceedings, may order one or any combination of the following changes of organization:

(a) The annexation of territory to an existing assessment district formed under this part.

(b) The detachment of territory from an existing assessment district formed under this part.

(c) The dissolution of an existing assessment district formed under this part.

(d) The consolidation into a single assessment district formed under this part of any combination of two or more of any of the following:

(1) An existing assessment district formed pursuant to this part.

(2) An existing lighting, street lighting, maintenance, or tree planting district formed pursuant to Chapter 26 (commencing with Section 5820) of Part 3 of Division 7, Part 1 (commencing with Section 18000), Part 2 (commencing with Section 18300), or Part 3 (commencing with Section 18600) of Division 14, or Part 1 (commencing with Section 22000) of this division, or pursuant to any procedural ordinance adopted by a charter city.

22606. Proceedings for a change of organization may be:

(a) Undertaken subsequent to or concurrently with proceedings

for the formation of an assessment district under this chapter. Any or all such proceedings may be conditioned on the completion of any other or all such proceedings.

(b) Combined with proceedings for the formation of an assessment district under this chapter. In such case, any of the several resolutions, reports, notices, or other instruments provided for in this part may be combined into single documents.

22607. Except as otherwise provided in this article, proceedings for a change of organization shall be initiated, conducted, and completed in substantial accordance with the procedure provided in Article 1 (commencing with Section 22585) of this chapter for the formation of an assessment district.

22608. In annexation proceedings, the resolutions, report, notices of hearing, and right of majority protest shall be limited to the territory proposed to be annexed. Notice of hearing on the proposed annexation shall be published, posted, and mailed. Mailed notice may be dispensed with as to all property owners who shall have filed a written request for the annexation of their property.

22609. In detachment proceedings, the resolutions, report, notices of hearing, and right of majority protest shall be limited to the territory proposed to be detached. The legislative body may dispense with:

(a) The resolution and report required by Sections 22585 and 22586 and may initiate proceedings by the adoption of the resolution of intention.

(b) Posted and mailed notice of hearing.

22610. In dissolution proceedings, the legislative body may dispense with the resolution and report required by Sections 22585 and 22586 and may initiate dissolution proceedings by the adoption of the resolution of intention. The legislative body may dispense with posted and mailed notice of hearing. If the legislative body orders the dissolution of an assessment district, any moneys in the improvement fund for the district shall be transferred to the general fund of the local agency.

CHAPTER 3. LEVY OF ANNUAL ASSESSMENTS AFTER FORMATION OF AN ASSESSMENT DISTRICT

22620. This chapter shall apply to all annual assessments levied after the formation of an assessment district.

22621. Proceedings shall be taken pursuant to this chapter for any fiscal year during which an assessment is to be levied and collected within an existing assessment district.

22622. The legislative body shall adopt a resolution which shall generally describe any proposed new improvements or any substantial changes in existing improvements and order the engineer to prepare and to file a report in accordance with Article 4

(commencing with Section 22565) of Chapter 1 of this part.

22623. Upon completion, the engineer shall file the report with the clerk for submission to the legislative body. The legislative body may approve the report, as filed, or it may modify the report in any particular and approve it as modified.

22624. After approval of the report, either as filed or as modified, the legislative body shall adopt a resolution of intention. The resolution shall:

(a) Declare the intention of the legislative body to levy and collect assessments within the assessment district for the fiscal year stated therein.

(b) Generally describe the existing and proposed improvements and any substantial changes proposed to be made in existing improvements.

(c) Refer to the assessment district by its distinctive designation and indicate the general location of the district.

(d) Refer to the report of the engineer, on file with the clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.

(e) Give notice of the time, as fixed by Section 22625, and the place for hearing by the legislative body on the levy of the proposed assessment.

22625. The date, hour, and place of the hearing is hereby fixed as the date, hour, and place of the first regular meeting in June, as specified in any ordinance, resolution, or order of the legislative body fixing the time and place of its regular meetings.

22626. The clerk shall give notice of hearing by causing the resolution of intention to be published and posted.

22627. The clerk shall give mailed notice of hearing to property owners owning lots or parcels in the following categories:

(a) Where there is an increase in the amount proposed to be assessed upon any lot or parcel by reason of a change of zone or a change in the formula or method of apportioning the net amount to be assessed upon lands within the assessment district.

(b) Where there has been a division of any lot or parcel of land assessed during the previous fiscal year and, as a result thereof, the divided lots or parcels are owned by different persons.

22628. Any interested person may, prior to the conclusion of the hearing, file a written protest with the clerk or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him.

22629. The legislative body shall hold the hearing at the time and place specified in the resolution and in any order continuing the hearing. All interested persons shall be afforded the opportunity to

hear and be heard. The legislative body shall consider all oral statements and all written protests made or filed by any interested person. The legislative body may continue the hearing from time to time, provided, that no continuance shall be made to a date subsequent to the following July 1 without the prior consent of the county auditor.

22630. During the course or upon the conclusion of the hearing, the legislative body may order changes in any of the matters provided in the report, including changes in the improvements, any zones within the assessment district, and the proposed diagram or the proposed assessment.

22631. Upon the conclusion of the hearing, the legislative body may adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed by it. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.

CHAPTER 4. COMPLETION OF PROCEEDINGS; COLLECTION OF ASSESSMENTS

Article 1. Completion of Proceedings; Filing of Diagram and Assessment

22640. Hearings upon the formation of an assessment district, upon a change of organization for an existing district, or upon the levy of annual assessments after formation of a district shall be concluded and any resolution confirming a diagram and an assessment shall be adopted not later than:

(a) July 1 of the fiscal year during which the assessments are to be collected on the county assessment roll; or

(b) Such later date, not beyond the third Monday in August, as the county auditor may authorize.

22641. Immediately after the adoption of any resolution confirming a diagram and assessment and by not later than the third Monday in August, the clerk shall file the diagram and assessment, or a certified copy thereof, with the county auditor.

Article 2. Collection of Assessments

22645. After the filing of the diagram and assessment, the county auditor shall enter on the county assessment roll opposite each lot or parcel of land the amount assessed thereupon, as shown in the assessment.

22646. The assessments shall be collected at the same time and in the same manner as county taxes are collected, and all laws providing for the collection and enforcement of county taxes shall apply to the collection and enforcement of the assessments.

22647. After collection by the county, the net amount of the assessments, after deduction of any compensation due the county for collection, shall be paid to the treasurer.

CHAPTER 5. FINANCIAL PROVISIONS

22655. Upon receipt of moneys representing assessments collected by the county, the treasurer shall deposit the moneys in the treasury of the local agency to the credit of an improvement fund for the assessment district from which they were collected, and the moneys shall be expended only for the improvements authorized for such district.

22656. If there is a surplus or a deficit in the improvement fund of an assessment district at the end of any fiscal year, the surplus or deficit shall be carried forward to the next annual assessment to be levied within such district and applied as a credit or a debit, as the case may be, against such assessment.

22657. If there is a deficit in the improvement fund of an assessment district during any fiscal year, the legislative body, from any available and unencumbered funds of the local agency, may provide for:

(a) A contribution to the improvement fund.

(b) A temporary advance to the improvement fund and direct that the advance be repaid from the next annual assessments levied and collected within the assessment district.

22658. The legislative body may accept contributions from any source toward payment of improvement costs. The legislative body, at any time either before or after the confirmation of the assessment, may provide for contributions towards payment of improvement costs from the funds of the local agency. All contributions shall be deposited in the improvement fund of the assessment district for which the contribution was provided.

22659. All contributions authorized prior to confirmation of an assessment shall be deducted from the total improvement costs to be assessed within the assessment district.

22660. The legislative body may by resolution determine that the estimated cost of specified proposed improvements, other than costs of maintenance and servicing, is greater than can be conveniently raised from a single annual assessment and order that such estimated cost shall be raised by an assessment levied and collected in installments over a period not to exceed five fiscal years. The resolution shall generally describe the proposed improvements, set forth the estimated cost thereof, specify the number of annual installments and the fiscal years during which they are to be collected, and fix or determine the total amount of each annual installment.

22661. After adoption of a resolution providing for annual installment assessments, the engineer, in preparing reports required

by Article 4 (commencing with Section 22565) of Chapter 1 of this part, shall include in the estimate and the assessment for each fiscal year specified in the resolution the total amount of the annual installment fixed or determined for such year.

22662. If a resolution providing for annual installment payments has been adopted, in the resolution or subsequent thereto, the legislative body may provide for:

(a) The accumulation of the moneys collected from the annual installments in the improvement fund until there shall be sufficient moneys to pay all or part of the cost of the improvements described in the resolution.

(b) A temporary advance to the improvement fund from any available and unencumbered funds of the local agency to pay all or part of the cost of the improvements described in the resolution and direct that the advance be repaid from the annual installments levied and collected during the fiscal years designated in the resolution.

22663. Public property owned by any public agency and in use in the performance of a public function shall not be subject to assessment under this part unless the resolution of intention expressly provides that it shall be assessed. If the resolution provides that public property shall be assessed, the local agency conducting the proceedings shall be liable for payment of all amounts so assessed. Any such amounts shall be payable from the general fund of the local agency unless the resolution of intention designates some other fund. To the extent that any such amounts are paid by the public agency owning the public property, the local agency conducting the proceedings shall not be liable therefor.

CHAPTER 6. PERFORMING THE WORK

22675. The legislative body, by contract or otherwise, shall provide for the performance of all work ordered by it pursuant to this part, including the construction and installation of any improvements and the furnishing of maintenance or service for any improvements.

22676. All or any part of the improvements may be constructed, installed, or owned and all or any part of the maintenance and servicing of any of the improvements may be provided by one or any combination of any of the following:

(a) The local agency conducting proceedings.

(b) Any other public agency.

(c) Any public utility.

22677. The local agency, by contract made with another public agency or with a public utility, may provide for the construction, installation, or ownership of any improvements or for the furnishing of maintenance or service for any improvements. Any contract with another public agency shall be made in compliance with all laws applicable to the other public agency and to the local agency. Any

contract with a public utility shall be made in compliance with and subject to all tariffs, rules, and rate schedules of the public utility on file with and approved by the Public Utilities Commission. Except as otherwise provided in this section, a contract may contain such provisions as may be agreed upon by the local agency and the other public agency or the public utility, as the case may be.

22678. Except for any work provided for by contract made pursuant to Section 22677, the legislative body shall provide for the construction or installation of all improvements and for the furnishing of maintenance and service for any improvements in accordance with and subject to all laws applicable to the local agency, including any laws requiring the letting of contracts after competitive bidding.

22679. The legislative body may (a) provide for the construction or installation of any improvements authorized by this part by proceedings taken pursuant to any other special assessment law or, in the case of a charter city, any procedural ordinance of the city and, (b) provide for the maintenance or servicing of those improvements by proceedings taken pursuant to this part. The proceedings may be taken separately or combined. If combined, any of the several resolutions, reports, notices or other instruments provided for in this part may be combined with those provided for in the other special assessment law or procedural ordinance.



CITY OF OXNARD

MEMORANDUM

June 9, 1978

To: Paul E. Wolven, City Manager

From: S. M. Roberts, Director of Finance

SUBJECT: Additional Legal Revenue Sources

Problem Statement

Since the adoption of Proposition 13, it is apparent that the City will experience a property tax revenue loss of not less than \$3,250,000 and a possible maximum loss of \$5,100,000 in the fiscal year 1978-79. In the next year (79-80) there will be an additional loss of approximately \$300,000 since unsecured taxes will be collected at a new lower municipal tax rate. In future years because of property assessment provisions (Section 2) of Proposition 13, the purchasing power of property tax revenues will further deteriorate since increases are limited to 2% per year (except for new construction or resales).

The possibilities of Cities receiving any aid from State surplus are considered unlikely. The Governor has stated that State surplus aid should give top priority to preservation of public education system and certain criminal justice programs and health services of County government which are affected much more adversely by Proposition 13 than are cities.

Approximately 48% of City budget involves the major safety services - Police and Fire. It is apparent from our budget review to date that cuts of the magnitude required cannot be made without either undesirable reductions in safety services or almost emasculation of other important City service programs that do not directly involve safety.

Because of time constraints and necessity for action prior to July 1, it is our considered opinion that in order to protect the public interest, the City Council should at least take some "contingency" actions to ensure preservation of reasonable safety services. This memo reviews certain alternatives or additional revenue sources which could be legally enacted by the City Council - perhaps on a contingency basis.

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The revenue ordinance could contain provision for advisory public referendum on the November ballot if desired by the City Council. Further, if it is found that supplementary aid from the State makes the revenue measures unnecessary, the ordinances can be repealed by the City Council before collection of said revenue commences.

Occupational License Fee

The State Supreme Court recently upheld a City of Oakland ordinance establishing a 1% occupational license fee on all earnings by employees or self-employed in excess of \$6,500 per year (\$1,625 per quarter). It is the opinion of the League of California Cities' legal staff and of our City Attorney that General Law cities such as Oxnard now have legal authority for this type of Occupational License Fee. In order to provide time for establishing administrative organizations and procedures, collection of tax could not commence prior to January 1, 1979. Preliminary estimate of annual yield is \$1,700,000. In the coming fiscal year 1978-79, only one quarter's cash collections would be received - yield of \$425,000.

Similar types of earnings taxes have been in effect in many U. S. cities in the Mid-west and the East Coast for a substantial number of years. Such a levy is considered by tax experts (if there is a substantial basic exemption) to be non-regressive in character. Such a tax is an excellent means of obtaining revenues from businesses and persons receiving earnings within the City who are non-residents. No tax is collected from retired persons, low income persons, or from persons living on incomes derived from sources other than active occupational earnings within the City. If considered in Oxnard, it would be proposed to exempt household employees (as in Oakland) and agricultural field workers (very little performed within the City limits which could be legally taxed). A special clause could be inserted in the enactment to provide for public referendum in November. According to the City Attorney, the following is a clause which could be added to ensure public approval before commencement of any tax collection:

This ordinance relates to taxes for the usual and current expenses of the city and shall be effective immediately upon adoption and remain effective until repealed. However, this ordinance shall not be implemented and the taxes imposed herein shall not be payable or collected until such implementation is approved by a majority vote of the registered voters in the City of Oxnard who vote on the question of such implementation at a general or special election.

Paul E. Wolven
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Increased Business Licenses

Oxnard business license rate schedules are currently below schedules of many cities and can legally be increased to any level selected by the City Council. Our analysis of property tax saving indicates that business firms throughout the City will receive large tax reductions from recently enacted Proposition 13. Said firms may be deemed to have sufficient resources in tax savings alone to assume a relatively minor burden of increased business license. We believe that most businessmen will prefer to maintain and/or improve safety and other essential municipal services. These services are very necessary to the protection and proper maintenance of business operations. An increased fee schedule, in our opinion, should be at least triple or quadruple the fee currently charged for categories of retail business, manufacturing, and rental property. A number of appropriate schedules can be developed for consideration.

If desired, the ordinance amendments could contain provision for an advisory referendum as suggested with reference to occupational license discussed in previous section. For reasons of equity in taxation, a substantial general business license increase should be considered as a companion to a general occupational license tax reviewed in previous paragraphs.

Hotel/Motel Occupancy Tax

The City presently collects a Hotel/Motel Occupancy tax at the rate of 6% of gross revenue. Nearly all California cities have a similar levy with many of them now at an 8% rate level. It is understood that increases are under consideration in many of the California cities.

It is noted that one half of the revenue is now used to subsidize operation of the Oxnard Convention and Visitors Bureau. It is the opinion of this office that unless the rate is increased, all of the current 6% levy will have to be retained for support of general municipal services.

It is believed desirable that at least some support be continued for Convention and Visitors Bureau operation and that there would be merit in granting such support in the amount of the estimated yield from a 2% rate increase. In considering the rate increase, hotel and motel operators might well be consulted as to their views as to the need for continuation of Convention and Visitors Bureau operations. In view of substantial property tax saving accruing from Proposition 13, it is possible that owners and operators of hotels and motels might prefer to pay the added levy as business license rather than as a tax to be charged to transient occupants.

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Park Maintenance Assessment District

A special assessment district could legally be created to pay cost of maintenance of parks and parkways similar to the method reviewed in separate memorandum concerning street lighting district. If such a method is given any serious consideration or placed before the public for necessary hearings, etc., preliminary staff work would have to be promptly authorized in order to make such a district effective in time for billing transmittal to County Tax Collector (deadline date is third week of August). Formation of a park assessment district would relieve City General Fund of \$300,000 cost in the coming fiscal year and another \$600,000 per year thereafter.



S. M. Roberts
Director of Finance

SMR:lb

Attachments:

League of California Cities 6-1-78 Bulletin
Opinion of Supreme Court of the State of California
City of Oakland Ordinance 9021 of 6-13-74

League of California Cities

Sacramento, CA 95814

June 1, 1978

To: All City Attorneys

Re: Supreme Court Opinion in Oakland Employee License Tax Case -
Weekes et al. v. City of Oakland et al.

Due to the widespread interest in the referenced case demonstrated by the innumerable calls we have received since its filing on May 30, we are sending a copy of the majority opinion of the court as well as a copy of the ordinance which was validated thereby. In view of their bulk, the lengthy concurring opinion of Justice Richardson as well as the brief dissenting opinion of Justice Moss and the very lengthy opinion of Acting Justice Thompson are not included.

As this is the only copy of this decision and ordinance which is being sent to your city, will you PLEASE make it available to other city officials who are directly concerned in the present preparation of contingency budgets.

Insofar as this decision may bear upon your city's present preparation of contingency budgets, we believe that it can fairly be assumed that a tax comparable to that validated by the Supreme Court would come within the "special taxes" restrictions of Section 4 of Proposition 13. However, in view of the provisions of Government Code section 43400, which provide that all money received from licenses shall be paid into the general fund, and section 36937(d), which provide that ordinances relating to taxes for the usual and current expenses of the city take effect immediately, any tax measure conceivably within the restrictions of said Section 4 could be enacted and become effective by July 1 without a 30-day waiting period. Needless to say, special charter provisions with respect to the effective date of tax measures will control over these provisions which govern general law cities.

The majority opinion states the question before the court, as follows:

"May a chartered city, in the exercise of powers conferred by the home rule provisions of the California Constitution (Art. XI, §5, subd.(a)), levy upon all persons employed within the city a tax measured by the compensation received from employers, notwithstanding an express statutory prohibition against municipal taxes 'upon income'?" (p. 1)

The majority further indicated that it was to examine "the interplay of a state constitutional authorization, a statutory prohibition [Rev. & Tax. §17041.5], and a municipal ordinance enacted by a chartered city." While the court acknowledged two arguments made by the City in support of the ordinance, that which was deemed conclusive and supported by the law was that the license fee imposed by the ordinance is not a tax upon income but rather a business or

....OVER

occupation tax measured by gross receipts. In the words of the court, "We conclude that the fee is what it purports to be, namely, an occupation tax substantially resembling the type of municipal license fee long approved by us and expressly authorized by the final paragraph of section 17041.5." (p.3) Because of this conclusion, the court did not deem it essential to reach the further question whether the Legislature is prevented by the home rule provision of the Constitution from imposing an absolute ban upon revenue raising measures enacted by chartered cities. In view of this, it would appear that the opinion is equally applicable to general law cities which are authorized by Government Code section 37101 to impose a license tax "upon every kind of lawful business transacted in the city."

It will be noted that after examining the "numerous differences between the license fee and the typical income tax" and noting that the "tax differs in significant respects even from a conventional income tax", the court concluded, as follows:

"It appears, accordingly, that Oakland's license fee, though closely tied to 'income or [a] part thereof' in terms of the designated measure of tax liability, bears no immediate, compelling resemblance to the more familiar income taxation models which section 17041.5 unquestionably purports to bar." (p.10)

The opinion proceeds to draw a brief comparison of the Oakland "occupation license tax" with those characteristics of the "traditional business tax" and in doing so virtually all of the citations supportive of the court's conclusions are so-called business license tax case precedents. The court then concludes that simply because the Oakland tax differs materially from most other occupation taxes "heretofore reviewed and approved by us" in only two respects does not change it from a legitimate occupation tax to a prohibited income tax. The fact that the Oakland license fee applies to all trades, professions and callings practiced within the city, without specification or distinction, does not take the tax without the business taxing authority of the city. In the words of the court:

"Clearly, a single tax broad enough to include all businesses, callings and trades within its ambit is a perfectly proper business tax... [i]t does not, by virtue of its encompassing character, become an income tax." (p.13)

After thus concluding that the City's right to tax the privilege of employment is virtually beyond dispute, the court further concluded that an otherwise legitimate excise tax upon that privilege is not necessarily converted to an income tax simply because the tax liability is measured by employee compensation since an essential fact is that it is the privilege, not the income generated by its exercise that is the direct and immediate subject of the tax. Finally, it will be noted that the court placed particular emphasis upon the provisions of Government Code section 50026 which would be "pointless and redundant if section 17041.5 is construed as enjoining all municipal occupation taxes measured by employee compensation, on the theory that they are necessarily income taxes." (p.16)

Carlyn F. Galway
Senior Staff Attorney

C O P Y

IN THE SUPREME COURT OF THE STATE OF CALIFORNIA

SUPREME COURT

FILED

DEC 30 1978

G. E. SCHUBEL, Clerk

Deputy

BERESFORD DAVID WEEKES et al.,)
)
Plaintiffs and)
Respondents,)
)
v.)
)
CITY OF OAKLAND et al.,)
)
Defendants and)
Appellants;)
)
RICHARD K. GROULX et al.,)
)
Intervenors and)
Respondents.)
)
_____)

S.F. 23598

(Super. Ct. No.
454921-3)

BY THE COURT

May a chartered city, in the exercise of powers conferred by the home rule provision of the California Constitution (art. XI, § 5, subd. (a)), levy upon all persons employed within the city a tax measured by the compensation received from employers, notwithstanding an express statutory prohibition against municipal taxes "upon income"? (Rev. & Tax. Code, § 17041.5; all statutory references are to that code, unless otherwise cited.) This is the issue presented to us following the City of Oakland's adoption

-- SEE CONCURRING AND DISSENTING OPINIONS --

in June 1974 of Municipal Code section 5-1.65, which provides for an "employee license fee" upon the "privilege of engaging in or following any business, trade, occupation or profession as an employee." The fee is measured by the employee's "gross receipts" for services performed in Oakland and consists generally of 1 percent of Oakland-derived earnings. (Oakland Mun. Code, § 5-1.65.) Thus, we examine the interplay of a state constitutional authorization, a statutory prohibition, and a municipal ordinance enacted by a chartered city.

Plaintiffs and interveners, all subject to the ordinance and potential taxpayers, assert that the levy, although denominated a "license fee," is essentially a municipal income tax, which has been imposed in contravention of the following express legislative prohibition of section 17041.5: "Notwithstanding any statute, ordinance, regulation, rule or decision to the contrary, no city, county, city and county, governmental subdivision, district, public and quasi-public corporation, municipal corporation, whether incorporated or not or whether chartered or not, shall levy or collect or cause to be levied or collected any tax upon the income, or any part thereof, of any person, resident or nonresident. [¶] This section

shall not be construed so as to prohibit . . . any otherwise authorized license tax upon a business measured by or according to gross receipts."

The city offers in support of the ordinance essentially two arguments, the ultimate validity of which is pivotal herein: first, that the license fee is not a tax upon income but a business or occupation tax measured by gross receipts; and second, that even if it is an income tax the levy is a legitimate exercise of a chartered city's revenue-raising power which the Legislature is without authority to prohibit.

We conclude that the fee is what it purports to be, namely, an occupation tax substantially resembling the type of municipal license fee long approved by us and expressly authorized by the final paragraph of section 17041.5. In view of our conclusion in this regard, we need not, and do not, reach the further question whether the Legislature is prevented by the home rule provision of the California Constitution from imposing an absolute ban upon revenue-raising measures of this nature enacted by chartered cities.

We briefly examine certain characteristics of the subject ordinance, and observe that it exacts

an employee license fee for the privilege of engaging, within the city, in any business, trade, occupation or profession (other than that of domestic servant in a private home) as an employee. The fee is measured by the employee's "gross receipts" in excess of \$1,625 per quarter. The ordinance defines "gross receipts" as "compensation," which includes "the total gross amount of all salaries, wages, commissions, bonuses, or other money payments of any kind or any other considerations having monetary value, which a person receives from or is entitled to receive from or be given credit for by his employer" for services rendered within the City of Oakland (Oakland Mun. Code, § 5-1.65(g).) Travel and business-expense allowances or reimbursements are excluded from gross receipts, but there is no deduction for business-related expenses. If an "employee" has an ownership interest in a business and is thereby liable for a portion of the city business license fee already imposed upon owners and operators of businesses, he is entitled to an appropriate credit against the employee license fee. Provision is made for an apportionment between compensation earned in Oakland, which is subject to tax, and compensation attributable to activities outside Oakland, which is tax exempt.

Although the employee is the actual taxpayer, the ordinance requires employers to collect the license fee by withholding tax from each employee's paycheck. The employer must remit payments to the city treasurer on a quarterly basis, but if he fails to do so, or if the license fee liability of a particular employee is not completely accounted for by withholding, the employee himself is obliged to file an annual return. The ordinance does not provide for the actual issuance of any certificate of compliance or "license," although it makes payment of the license fee a condition precedent to continued employment in the city.

It will thus be seen that any person employed in Oakland, whether a resident or nonresident, owes the city 1 percent of his Oakland-generated compensation for the privilege of earning a living there. Residents of Oakland who are employed elsewhere are not subject to the license fee.

In reviewing the applicable law we acknowledge, preliminarily, the long standing principle that the power to raise revenue for local purposes is not only appropriate but, indeed, absolutely vital for a municipality. (United States v. New Orleans (1878) 98 U.S. 381, 393; Ex parte Braun (1903) 141 Cal. 204, 209.) Moreover, the

power to tax for local purposes clearly is one of the privileges accorded chartered cities by the home rule provision of the California Constitution (Cal. Const., art. XI, § 5, subd. (a); *West Coast Adver. Co. v. San Francisco* (1939) 14 Cal.2d 516, 524, 526; *Ex parte Braun*, supra, at pp. 211-212; *Franklin v. Peterson* (1948) 87 Cal.App.2d 727, 732.)

Thus, Oakland's right to enact a revenue-raising tax is not at issue unless the city's own charter imposes restrictions upon its taxing power (which the parties concede it does not), or the city ordinance is in direct and immediate conflict with a state statute or statutory scheme. (*Bishop v. City of San Jose* (1969) 1 Cal.3d 56, 62; *Pipoly v. Benson* (1942) 20 Cal.2d 366, 370.) Since section 17041.5 by its terms bars only a municipal tax "upon income," there exists no conflict between statute and ordinance if the license fee under examination is not a tax upon income. (Cf., *Rivera v. City of Fresno* (1971) 6 Cal.3d 132.)

In the ordinance itself, the levy at issue is described as a "license fee," and the city refers to it as an "occupation" or "business" tax. We have said, of course, that the legislative designation of a particular tax, though persuasive, is not determinative as to its nature. (Ex parte Braun, supra, 141 Cal. 204, 206; In re Johnson (1920) 47 Cal.App. 465, 466; see Beamer v. Franchise Tax Board (1977) 19 Cal.3d 467, 475.) The character of a tax is ascertained from its incidents, not its label. (Ainsworth v. Bryant (1949) 34 Cal.2d 465, 473; Ingels v. Riley (1936) 5 Cal.2d 154, 159.)

Approaching the difficult task of classification of the particular levy before us, we note first numerous differences between the license fee and the typical income tax. For example, the provision which defines "gross income" for state income tax purposes (§ 17071, substantially identical to its federal counterpart, Int.Rev. Code, § 61), includes not only "compensation for services" and "gross income derived from business" but "interest," "rents," "royalties," "annuities," "income from discharge of indebtedness," "income from an interest in an estate or trust," and

other items and sources of revenue which the Oakland tax does not purport to reach. Moreover, the traditional assessment commonly recognized as an income tax is ordinarily a tax upon net income--that is, gross income reduced by other taxes, business expenses, and costs incurred in the production of the income. The Oakland ordinance, in contrast, expressly includes, as compensation subject to the levy, sums deducted "before 'take home' pay is received" (Oakland Mun. Code, § 5-1.65(g)) and forbids deduction of business-related expenses, except that the taxpayer may claim a credit for any other business license tax paid to the city. The city contends, accordingly, that the "gross receipts" characteristic of the license tax, together with the availability of a credit for license fees exacted from persons with ownership interests in the business, sufficiently distinguishes the Oakland levy from an "income" assessment and evidences a distinctive, comprehensive, and coordinated business tax system.

Moreover, this tax differs in significant respects even from a conventional municipal income tax, which ordinarily is much simpler both in structure and operation than its state and federal counterparts. City income taxes, as they exist in jurisdictions which

permit direct municipal taxation of income, tend to be nongraduated, proportional levies upon earned income only, generally resembling the Oakland tax. (Legislative Developments, The Limits of Municipal Income Taxation: The Response in Ohio (1970) 7 Harv.J.Leg. 271, 273; Januta, The Municipal Revenue Crisis: California Problems and Possibilities (1968) 56 Cal.L.Rev. 1525, 1555 & fn. 151; 4 Assem. Interim Com. Rep. (1964) No. 13, Financing Local Government in Cal., p. 52.) Typically, however, cities imposing income taxes seek to tax all earned income of city residents, whether for services rendered inside or outside the taxing jurisdiction. (See Legislative Developments, supra; Januta, supra, at pp. 1554-1555, fns. 149-150.) The ordinance before us, in contrast, measures the applicable tax only by Oakland-derived earnings. A traveling salesman, for example, whose income is generated by activities both inside and outside the city, will pay a license fee measured solely by income from his intra-city activities, and an Oakland resident who is employed elsewhere escapes the license tax entirely. Further, the Oakland tax measured by employee earnings is correlated, by means of a tax credit, with the city's general gross receipts business tax upon owners and

employers, whereas city income tax schemes generally contain a provision for taxing the net earnings of business entities. (Legislative Developments, supra; Januta, supra, at p. 1555, fn. 151; Financing Local Government, supra, at pp. 54-55.)

It appears, accordingly, that Oakland's license fee, though closely tied to "income or [a] part thereof" in terms of the designated measure of tax liability, bears no immediate, compelling resemblance to the more familiar income taxation models which section 17041.5 unquestionably purports to bar. Since the city has labeled the fee an "occupation license tax," a brief comparison of its provisions with those characteristic of the traditional business tax is instructive.

A business or occupation tax is usually defined as a revenue-raising levy upon the privilege of doing business within the taxing jurisdiction. (In re Groves (1960) 54 Cal.2d 154, 157; Ainsworth v. Bryant, supra, 34 Cal.2d 465, 474; In re Galusha (1921) 184 Cal. 697, 699.) The tax or "license fee" is often measured by gross receipts (see Franklin v. Peterson, supra, 87 Cal.App.2d 727; Estes v. City of Gadsden (Ala. 1957) 94 So.2d 744; cf § 17041.5), and payment

is ordinarily a condition precedent to continued exercise of the privilege made subject to tax. (Ingels v. Riley, supra, 5 Cal.2d 154, 159.)

The gross receipts occupation tax has a venerable history as a revenue-raising measure for California cities. (See, e.g., General Motors Corp. v. City of Los Angeles (1971) 5 Cal.3d 229, 235, fn. 4 [privilege of manufacturing and selling]; City of Los Angeles v. Belridge Oil Co. (1954) 42 Cal.2d 823, 831 [privilege of engaging in the activity of selling]; In re Nowak (1921) 184 Cal. 701, 703 [conducting, managing and carrying on the business of retail grocer]; In re Galusha, supra, 184 Cal. 697, 699, and Franklin v. Peterson, supra, 87 Cal.App.2d 727, 730 [the practice of law]; Ex parte Braun, supra, 141 Cal. 204, 205 [numerous professions and occupations]; Marsh & McLennan of Cal. v. City of Los Angeles (1976) 62 Cal.App.3d 108, 111, 112 [any trade, calling, occupation, vocation, profession or other means of livelihood conducted or engaged in as an independent contractor].)

The Oakland tax challenged herein differs materially from most other occupation taxes heretofore reviewed and approved by us in only two respects: (1) it is not made applicable merely to enumerated or

generically identified businesses (e.g., "retail sales"), but purports to encompass all trades and professions; and (2) it reaches the individual employee, in contrast to the more typical occupation or license tax which burdens only owners and independent contractors. Seizing upon the novel features of the Oakland scheme, plaintiffs argue that a tax fastened upon the owners and sole proprietors of particular businesses, and measured by the gross receipts of those businesses, is a legitimate occupation tax; but a tax upon those persons who follow their trades or callings as employees, and measured by compensation, can be nothing but an income tax. We are not convinced that this conclusion is either necessary or logical.

The Oakland license fee, it is true, does apply to all trades, professions and callings practiced within the city, without specification or distinction. Yet the power of a governmental entity to tax the privilege of engaging in any and all types of trade or business within its jurisdiction is not open to serious question. Indeed, the power to impose a reasonable privilege tax extends even to those activities which the city can neither forbid (*City of Glendale v. Trondsen* (1957) 48 Cal.2d 93, 104; see *Steward Machine*

Co. v. Davis (1937) 301 U.S. 548, 578-581), nor regulate (In re Groves, supra, 54 Cal.2d 154, 156; In re Galusha, supra, 184 Cal. 697, 699). As expressed by the United States Supreme Court, "An excise is not limited to vocations or activities that may be prohibited altogether. It is not limited to those that are the outcome of a franchise. It extends to vocations or activities pursued as of common right." (Steward Machine Co. v. Davis, supra, at p. 580-581.) Clearly, a single tax broad enough to include all businesses, callings and trades within its ambit is a perfectly proper business tax, and in fact the typical municipal business license tax scheme is so comprehensive that virtually all businesses are covered. (See, e.g., Marsh & McLennan of Cal. v. City of Los Angeles, supra, 62 Cal.App.3d 108, 111-112.) It does not, by virtue of its encompassing character, become an income tax.

We perceive no reason why a different principle should apply if a tax of this nature is levied upon the privilege of engaging in an occupation as an employee rather than as a proprietor or independent contractor. The traditional business tax differentiation between owners and independent contractors, on the one hand, and employees, on the other, may be, and

indeed is, a reasonable distinction for tax purposes, but it is by no means a mandatory one. A taxing entity may choose to impose an excise tax only upon attorneys, electricians and stenographers who own their businesses or operate independently, but it cannot be said that it lacks the power also to require the license fee of attorneys, electricians and stenographers who sell their services to employers. The license fee is no less a tax on the privilege of doing business in the second case than in the first. "In statutes relating to license taxes, the word 'business' means that which occupies the time, attention and labor of men for the purposes of livelihood or for profit." (Long v. City of Anaheim (1967) 255 Cal.App.2d 191, 197.) Moreover, as has been said on the highest authority, "Employment is a business relation, if not itself a business The power to tax the activities and relations that constitute a calling considered as a unit is the power to tax any of them. The whole includes the parts." (Steward Machine Co. v. Davis, supra, 301 U.S. at p. 581.)

As the city's right to tax the privilege of employment is virtually beyond dispute, the sole remaining issue is whether an otherwise legitimate excise tax upon that privilege is necessarily converted to an

income tax simply because the tax liability is measured by employee compensation. We think not.

It has long been established that the measure, or mode of ascertaining a particular tax is not conclusive as to its type or nature. (Rosemary Properties, Inc. v. McColgan (1947) 29 Cal.2d 677, 681 [a franchise tax measured by net income is not an income tax]; Franklin v. Peterson, supra, 87 Cal.App.2d 727, 733 [a gross receipts occupation tax is not an income tax]; Estes v. City of Gadsden, supra, 94 So.2d 744, 750 [occupation tax levied upon employees and measured by compensation is not an income or property tax]; City of Louisville v. Sebree (Ky. 1948) 214 S.W.2d 248, 253-254 [occupation tax measured by employee compensation, as to individuals, and by net profits as to businesses, is an excise, not an income tax].) In Ingels v. Riley, supra, 5 Cal.2d 154, the petitioner asserted that a vehicle license tax measured by the value of the vehicle was in effect a property tax, entitling him to a veteran's exemption. We held that "if a tax [is] in its nature a privilege tax, it does not become a property tax simply because it is proportioned in amount to the value of the property used in connection with the privilege which is taxed." (Id., at p. 160.)

Since the license tax was payable only if the vehicle was operated upon the public highways, we concluded that it was essentially a privilege tax. Similarly, Oakland's license fee is exacted only from persons who in fact exercise the privilege of selling their skills and services within the City of Oakland, and only to the extent that they do so. Using compensation as the measure of the tax liability is a proper means of meeting constitutional requirements by scaling the tax to "the quantum of business actually done in the taxing jurisdiction." (City of Los Angeles v. Shell Oil Co. (1971) 4 Cal.3d 108, 124; General Motors Corp. v. City of Los Angeles, supra, 5 Cal.3d 229, 238-239.)

A close examination of both the purpose and the operation of the challenged ordinance does not persuade us that the license fee either in logic or necessity must be considered an income tax. Therefore, the deference due to the city's own description of its revenue-raising measure (Ainsworth v. Bryant, supra, 34 Cal.2d 465, 469; Ingels v. Riley, supra, 5 Cal.2d 154, 160) may properly be treated as an element of some weight favoring the conclusion that the levy is indeed an excise tax legitimately measured by employee compensation. As we have recently observed in A.B.C. Distributing Co. v.

City and County of San Francisco (1975) 15 Cal.3d 566, 576, "All taxes necessarily involve some reduction of and relationship to available revenues." This particular privilege tax is related, and properly so, to the compensation derived from exercise of the burdened privilege, and that compensation will of course be reduced by payment of the tax. But the essential fact, for our present purpose, is that it is the privilege, not the income generated by its exercise, that is the direct and immediate subject of the tax. (See City of Louisville v. Sebree, supra, 214 S.W.2d 248, 253-254.)

We note finally that any remaining doubt as to the compatibility of Oakland City Ordinance No. 9021 with section 17041.5 is resolved by a brief persual of Government Code section 50026. This latter provision, enacted five years after the statute barring municipal income taxes, prohibits any local entity otherwise entitled to enact a tax "upon the privilege of earning a livelihood by an employee . . . on or measured by the earnings, or any part thereof," from imposing such a tax upon employees who are not residents of the taxing jurisdiction, "unless exactly the same tax . . . with the same credits and deductions, is imposed on the earnings of all residents of the taxing jurisdiction

who are employed therein." The Government Code section expressly cautions that it is "not [to] be construed as authorizing any tax prohibited by Section 17041.5 of the Revenue and Taxation Code." Nevertheless, Government Code section 50026, which plainly bars discriminatory municipal occupation taxes measured by employee compensation, is pointless and redundant if section 17041.5 is construed as enjoining all municipal occupation taxes measured by employee compensation, on the theory that they are necessarily income taxes. We have traditionally been reluctant to interpret a statute in such a way as to render it, or another existing provision, unnecessary. (Bowland v. Municipal Court (1976) 18 Cal.3d 479, 489; People v. Gilbert (1969) 1 Cal.3d 475, 480; Select Base Materials v. Board of Equal. (1959) 51 Cal.2d 640, 647.) We see no reason either to avoid or to ignore application of that principle here.

For all of the foregoing reasons, we hold that section 17041.5 prohibiting municipal taxes "upon income" is not in conflict with, and does not bar the operation of, Oakland's employee license fee.

We also conclude that the City of Oakland is not barred from imposing its license tax upon state employees who work within the city (cf. Graves v. N. Y. ex rel. O'Keefe (1939) 306 U.S. 466, 486-487); nor does the tax

discriminate unreasonably against Oakland residents who are employed in the city, merely because residents employed elsewhere are exempt. A governmental entity has broad power to classify for tax purposes (Fox etc. Corp. v. City of Bakersfield (1950) 36 Cal.2d 136, 141; see Lehnhausen v. Lake Shore Auto Parts Co. (1973) 410 U.S. 356, 359), and in matters of taxation, "the . . . test is . . . whether the taxing power exerted . . . bears fiscal relation to protection, opportunities and benefits given" (Wisconsin v. J. C. Penney Co. (1940) 311 U.S. 435, 444.) The privilege of engaging in a trade, employment, or calling within a municipality is a nexus with the city sufficiently distinct from residence therein to justify separate tax treatment in this instance.

The judgment is reversed.

AN ORDINANCE PROVIDING FOR THE RAISING OF ADDITIONAL PUBLIC REVENUES BY LEVYING A LICENSE FEE UPON PERSONS WHO ENGAGE IN THE CITY OF OAKLAND IN ANY TRADE, OCCUPATION OR PROFESSION, OF ONE PERCENT (1%) OF THE COMPENSATION THEREOF; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND INVESTMENT OF SAID LICENSE FEE; PROVIDING PENALTIES FOR VIOLATION OF THE PROVISIONS THEREOF; AND PROVIDING AN EFFECTIVE DATE HEREOF.

SECTION 1. Section 5-1.65 is hereby added to CHAPTER 5, Article 1, of the OAKLAND MUNICIPAL CODE to read as follows:

SEC. 5-1.65 EMPLOYEE LICENSE FEE. Commencing July 1, 1976, for the privilege of engaging in or following any business, trade, occupation or profession as an employee as defined in this section, within the City, a license fee measured by one percent (1%) of the gross receipts in excess of \$1,625.00 for each quarterly report period specified herein of each such employee from such business, trade, occupation or profession is hereby imposed and required.

SEC. 5-1.65(a) LICENSE REQUIRED. Commencing July 1, 1976 it shall be unlawful for any employee to engage in or follow any business, trade, occupation or profession within the City without filing a required return, as defined herein, and paying the license fee when due for the privilege of engaging in or following such business, trade, occupation or profession as an employee as defined in this section.

Certain words and terms are hereinafter defined for purposes of this SEC. 5-1.65, including its several subdivisions.

SEC. 5-1.65(b) EMPLOYEE DEFINED. "Employee" shall mean all persons engaged in the operation or conduct of any business, whether as owner, any member of the owner's family, partner, agent, manager, solicitor, and any and all other persons employed or working in said business, trade, occupation or profession.

SEC. 5-1.65(c) ENGAGING IN OR FOLLOWING ANY BUSINESS DEFINED. "Engaging in or following any business, trade, occupation or profession as an employee" shall mean and include the doing of any work, rendering any kind of personal services, or holding any kind of position, office or job within the City, as clerk, laborer, tradesman, mechanic, manager, official or other employee but shall not mean or include any domestic servants employed in private homes.

SEC. 5-1.65(d) BUSINESS, TRADE, OCCUPATION AND PROFESSION DEFINED. The words "business, trade, occupation and profession" shall mean and include all and every kind of calling, whether or not carried on for profit, and shall also mean and include the holding of any kind of office or position, either by election or appointment, by any officer or employee of any employer as defined in this Section.

SEC. 5-1.65(e) EMPLOYER DEFINED. "Employer" shall mean and include any person, business, firm, corporation, either public or private, partnership, association, public utility, district, government body or political subdivision, or branch of any municipal, county, state or federal government, or any local public body or agency, or any other kind of organization who or that employs any person in any business, trade, occupation or profession in the City within the meaning of this section, whether or not for profit of the employer.

SEC. 5-1.65(f) LICENSEE DEFINED. "Licensee" shall mean and include any person required to file a return or to pay a license fee under this section.

SEC. 5-1.65(g) GROSS RECEIPTS AND COMPENSATION DEFINED. "Gross receipts" and "compensation" shall have the same meaning and both words shall mean and include the total gross amount of all salaries, wages, commissions, bonuses, or other money payments of any kind or any other considerations having monetary value, which a person receives from or is entitled to receive from or be given credit for by his employer for any work done or personal service rendered in any trade, occupation or profession, including any kind of deductions before "take home" pay is received; but the words "gross receipts" and "compensation" shall not mean nor include amounts paid to traveling salesmen or other workers as allowance or reimbursement for traveling or other expenses incurred in the business of the employer, except to the extent of the excess of such amounts over such expenses actually incurred and accounted for by the employee to the employer.

SEC. 5-1.65(h) APPORTIONMENT OF GROSS RECEIPTS. Where the gross receipts of a person pursuing a trade, occupation or profession within the City are due to work performed or services rendered by such person partly within and partly without the City, the portion of such gross receipts attributable to the City (and subject to tax hereunder) shall be determined as follows:

(1) If the amount of such gross receipts depends on the volume of business transacted by such person, then the portion of such gross receipts attributable to the City shall be the portion of such gross receipts which the volume of business transacted by such person in the City bears to the volume of business transacted by him within and without the City.

(2) In all other cases, the portion of such gross receipts attributable to the City shall be the portion of such gross receipts which the total number of working hours employed within the City bears to the total number of working hours within and without the City.

(3) If it is impracticable to apportion such gross receipts as aforesaid either because of the peculiar nature of the services of such person, or on account of the unusual basis of compensation, or for any other reason, then the amount of such gross receipts reasonably attributable to work performed or services rendered in the City shall be determined in accordance with rules or regulations adopted or promulgated by the Treasurer for the purpose.

(4) The Treasurer hereby is authorized, if he deems it practicable to do so, to establish for any such person, based upon data of past experience, a fixed percentage of gross receipts attributable to the City; provided, however, that the Treasurer shall condition the establishment of such fixed percentage upon the obligation of the taxpayer to report immediately to the Treasurer any significant change in his mode of performing work or rendering services which might have some effect upon the portion of his gross receipts which is attributable to the City; and provided, further, that any such fixed percentage established by the Treasurer is revocable by the Treasurer at any time.

SEC. 5-1.65(1) EMPLOYERS TO WITHHOLD LICENSE FEES AND FILE RETURNS. Each employer shall deduct from each payment due each employee the amount of the license fees measured by the compensation due each employee. In determining the amount to be deducted and withheld, the compensation may, at the election of the employer, be computed to the nearest dollar. The payments required to be made on account of such deductions by employers shall be made quarterly to the City for the quarterly periods ending March 31, June 30, September 30 and December 31 of each year, on or before the last day of the month next following the end of each such quarterly period. The first quarterly return and payment required to be made on account of such deduction shall be made, filed and paid to the Treasurer on or before October 31, 1976, for the quarterly period ending September 30, 1976. Returns and payments for subsequent quarterly periods shall be made quarterly thereafter. Said returns shall be on a form or forms furnished by and obtainable from the Treasurer and shall be subject to the rules and regulations prescribed by said Treasurer. Such employer, in collecting said tax, shall be deemed to hold said tax as a trustee for the benefit of the City, and any such tax collected by such employer from his

employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer. Provided, however, that the failure or omission of an employer to deduct such license fees shall not relieve an employee from the payment of such license fees and compliance with the requirements for making returns as provided in this Section or with any regulations promulgated under this Section.

SEC. 5-1.65(j) RETURNS TO BE FILED BY EMPLOYEES. When a quarterly return in form and substance satisfactory to the Treasurer is not filed by an employer and the license fees are not paid to the City by such employer quarterly, as herein provided, the employee for whom no return has been filed and no payment has been made shall file a return with the Treasurer on or before the last day of the month next following the end of each such quarterly period, showing in said return his gross receipts subject to license fees for the preceding quarter, and shall file a return with the Treasurer on or before January 31 of each year thereafter showing in said return the gross receipts subject to license fees during the preceding calendar year. If, for any reason, all license fees of a person subject to the provisions of this ordinance were not withheld by his employer from his gross receipts, such person shall file the return required by this section on a form obtainable at the Treasurer's office. In addition to the gross receipts earned by him, such return shall show such other pertinent information as may be required by the Treasurer. Each person making a return required by this section shall, at the time of filing thereof, pay to the City the amount of license fees due under this ordinance; provided, however, that any portion of the license fees deducted at the source shall be deducted on the return and only the balance, if any, shall be due and payable at the time of filing said return.

SEC. 5-1.65(k) CREDITS. The measure of an employee's liability under the Employee License Fee imposed by Section 5-1.65 shall be reduced by the extent of his proportional personal liability to pay any other business license fees imposed by this Article on such employee as an owner of or partner in the employing business. Such proportional liability of each owner or partner to pay such other license fee shall be measured by his ownership interest in the employing business.

An employee shareholder of a professional corporation incorporated pursuant to the laws of the State of California, or a small business corporation which is eligible to and elects to be taxed under the provisions of Chapter 1, subchapter S of the Internal Revenue Code of the United States, shall be entitled to a proportional credit against his liability under Section 5-1.65 for the corporation's payment of any other business license fee imposed by this Article. The proportional credit allowed such stockholder employee shall be measured by the percentage of the outstanding stock of the employing corporation owned by such stockholder employee.

SEC. 5-1.65(1) DUTIES OF TREASURER; NOTICE OF DECISIONS. It shall be the duty of the Treasurer to collect and receive all license fees imposed by this ordinance in the manner prescribed by this Section, and to keep an accurate record thereof.

Said Treasurer is hereby charged with the enforcement of this Section, except as otherwise provided herein, and may prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this Section, including provisions for the re-examination and correction of returns and payments. The Treasurer may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

Upon disallowing any claim submitted pursuant to subsection (o) the Treasurer shall mail written notice thereof to the claimant at his last known address.

Upon the effective date of this Section, the Treasurer shall commence preparation of all forms required by Section 5-1.65(i) and Section 5-1.65(j). Following preparation of such forms the Treasurer shall cause the forms to be printed and made available prior to the date the obligations imposed by Sections 5-1.65 and 5-1.65(i) shall become effective.

The form to be provided to employers withholding the license fee pursuant to Section 5-1.65(i) shall require the employer to furnish the following information in addition to other information required by the Treasurer:

1. Name of the employer.
2. As to each employee subject to the Employee License Fee:
 - a. The employee's name and Social Security number;
 - b. Employee's gross receipts or compensation;
 - c. The amount of any credit pursuant to Section 5-1.65(k); and
 - d. The amount of license fee withheld.

SEC. 5-1.65(m) EXAMINATION OF BOOKS, RECORDS, WITNESSES; INFORMATION CONFIDENTIAL; PENALTY. The Treasurer or any authorized employee, is hereby authorized to examine the books, papers and records of any employer or of any person subject to the license fees for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the license fees due under

this Section. Every such employer, supposed employer, licensee or supposed licensee is hereby directed and required to furnish to the Treasurer, or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized. The Treasurer is hereby authorized to examine any person, under oath, concerning any gross receipts which were or should have been shown in a return, and for this purpose may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such gross receipts or compensation.

The refusal of such examination by any employer or person subject or presumed to be subject to the license fees shall be deemed a violation of this Section

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this Section shall be confidential, except for official purposes, and except pursuant to judicial order. Any person divulging such information shall, upon conviction therefor, be deemed guilty of a misdemeanor.

SEC. 5-1.65(n) INTEREST AND PENALTIES. (1) Original Delinquency. Any person who fails to remit any license fee imposed by this Section within the time required shall pay a penalty of ten percent (10%) of the amount of the fee in addition to amount of the fee.

(2) Continued Delinquency. Any person who fails to remit any delinquent remittance on or before a period of six (6) months following the date in which the license fee first became delinquent shall pay a second delinquency penalty of ten percent (10%) of the amount of the license fee in addition to the amount of the fee and the ten percent (10%) penalty first imposed.

(3) Fraud. If the Treasurer determines that a nonpayment of any license fee due under this Section is due to fraud, a penalty of twenty-five percent (25%) of the amount of the license fee shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this Section.

(4) Interest. In addition to the penalties imposed any person who fails to remit any license fee imposed by this Section shall pay interest at the rate of one-half of one percent (.005%) per month, or fraction thereof, on the amount of the fee, exclusive of penalties from the date on which the license fee first became delinquent until paid.

(5) Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this Section shall become a part of the license fee herein required to be paid.

SEC. 5-1.65(o) REFUND OF TAX, PENALTY OR INTEREST PAID MORE THAN ONCE, OR ERRONEOUSLY OR ILLEGALLY COLLECTED. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the City under this Section, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which said claim is founded, is filed with the Treasurer within three (3) years from the date of payment. The claim shall be audited by the City Auditor and shall be made on forms provided by the Treasurer. If the claim is approved by the Treasurer and by the City Auditor, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the person from whom it was collected or by whom paid, and the balance may be refunded to such person, his administrators or executors.

SEC. 5-1.65(p) COLLECTION OF UNPAID LICENSE FEES. All license fees imposed by this Section shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable.

SEC. 5-1.65(q) BOARD OF REVIEW. A Board of Review consisting of the City Manager, the City Auditor and the City Attorney is hereby created. The Board shall select from its members a chairman who shall serve at its pleasure. Any member of the Board may deputize in writing filed with the Board any member of his office to serve in his place on such Board for such period or in such hearing as he may desire. A majority of the members of the Board shall constitute a quorum. The Board shall keep a record of its transactions. The Board shall be deemed to be in the office of the City Manager, shall meet and keep its files in his office and all filings with the Board relating to appeals or otherwise shall be made at such office. Neither the members of the Board nor the members of their offices deputized to serve in their places at any time shall receive any compensation as such members or acting members for their services on the Board.

Any person dissatisfied with any decision of the Treasurer adversely affecting the rights or interests of such person, which is made under the authority conferred by this Section, may appeal therefrom to the Board of Review within twenty (20) days from the day of mailing notice of such decision by the Treasurer, as provided in subsection (1) hereof. The Board may affirm, modify or reverse such decision or dismiss the appeal therefrom, as may be just, and shall prescribe such forms, rules and regulations relating to appeals as it may deem necessary.

The Board shall approve, modify or disapprove all forms, rules and regulations prescribed by the Treasurer in the administration and enforcement of this Section; and such forms, rules and regulations shall be subject to and become effective only on such approval.

On written application showing good cause, the Board or its chairman may, without hearing, by written order filed with the Treasurer, extend for not more than thirty (30) days the time provided in this Section for the filing of any return or making any payment. For the period of such extension the penalty in regard thereto shall be waived.

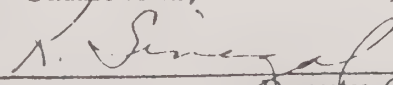
SEC. 5-1.65(r) SAVINGS CLAUSE. The provisions of this Section shall not apply to any person, association, corporation or to any property, as to whom or which it is beyond the power of the City Council to impose the license fee herein provided. If any sentence, clause, section or part of this Section, or any license fee against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of the City Council of the City of Oakland that this Section of the OAKLAND MUNICIPAL CODE would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SEC. 5-1.65(s) MISDEMEANOR VIOLATION. Any person who fails to perform any duty or obligation imposed by this Section or who shall knowingly make any incomplete, false or fraudulent return, shall be guilty of a misdemeanor. The failure of any employer or licensee to receive or procure a return form shall not excuse him from making a return or from paying the license fees due.

The penalties provided in this section are in addition to the several remedies provided in this ordinance.

SECTION 2. This ordinance shall become effective upon final passage.

I certify that the foregoing is a full, true and correct copy of Ordinance No. 9021 C.M.S. passed by the City Council of the City of Oakland, California, on June 13, 1974.



Deputy City Clerk
Date: April 24, 1975.



CITY OF OXNARD

MEMORANDUM

June 13, 1978

Finance Director

To: All Department Heads

From: Assistant City Manager

SUBJECT: Lay-Off Procedure

Some Department Heads have various questions regarding the lay-off procedure to be followed in implementing Proposition 13. Although no decisions have yet been made regarding the specific positions to be cut, we can provide general information which may be helpful. As you may know, the decision to lay off employees is a management right and may be made without negotiation with employee unions. However, the impact of such lay-offs is a meet and confer item; therefore the manner in which such lay-offs are accomplished must be reviewed with employee unions in an effort to obtain their concurrence. Ultimately, the decision rests with the City Council; however, negotiation regarding the procedures is required.

Pursuant to the foregoing legal requirement, the City has negotiated with the Miscellaneous Employees union (SEIU) the attached lay-off procedure. This procedure will be followed with respect to employees represented by SEIU. No similar agreement has been negotiated with the Police and Fire units. Therefore, lay-offs in these units will follow the procedure set forth in the Personnel Rules subject to negotiation with the unions involved. With respect to management employees, although no final decision has been made, we expect that we will be guided by the principles set forth in the agreement with SEIU.

If you have any questions, please give me a call.

S. A. Cook

Stephen A. Cook

SAC:rs
Attachment

LAY-OFF PROCEDURE
CHAPTERS 50 & 87, LOCAL 660, SEIU

In the event that the City determines that a lay-off is necessary, the City Manager shall prepare a written analysis of the necessary reduction. The City Manager, or his designated representative, shall discuss the written analysis with the affected recognized employee organization. Following this discussion, the City Manager shall submit a report to the City Council. After the City Council has decided the degree of curtailment and the activities affected, the City Manager shall notify the recognized employee organization and effectuate the City Council's action as follows:

- A. In a given classification in a department, the following shall be the order of lay-off:

FIRST: Temporary or casual employees not earning service credit.

SECOND: Probationers (except as their lay-off may be affected by military service during probation.)

THIRD: Regular permanent employees.

- B. In case of lay-off for economic reasons, the procedure stated in paragraph A above shall not apply to individuals who are participants in federal or state-funded programs.
- C. A regular permanent employee may displace another regular permanent employee with lesser service with the City under the following conditions.
1. The displacement must be within the same class series in the same department and the employee must possess the requisite ability and qualifications to perform the job as determined by the City Manager; or
 2. The displacement must be to a formerly held position and the employee must possess the requisite ability and qualifications to perform the job as determined by the City Manager.
- D. Employees whose performance has been documented to be below standard during the year immediately preceding the effective date of reductions in service shall not be allowed displacement rights provided in paragraph C above.
- E. Prior to the lay-off of a regular permanent employee who cannot displace another employee pursuant to paragraph C above, the City shall first consult with the affected recognized employee organization concerning alternatives to the lay-off. This provision is not applicable to an employee who does not qualify for displacement rights pursuant to paragraph D above.

JULY 15, 1977
ATTACHMENT A

- F. A preferential hiring list shall be established for any laid-off regular permanent employee who has notified the City in writing immediately after such lay-off of his desire for reinstatement in a position from which he was displaced, providing the employee possesses the requisite ability and qualifications to perform the job as determined by the City Manager at the time of recall. Such list shall remain in effect for a period of one year following the lay-off. Notice of recall shall be made by mail to the last known address in the employee's records. Any employee who fails to respond to a notice of recall within ten (10) working days from the date of mailing the notice of recall shall be considered to have waived the right to return to work under this provision. Thereafter, the name of such employee shall be withdrawn from the preferential hiring list.



CITY OF OXNARD

MEMORANDUM

June 14, 1978

To: Paul E. Wolven, City Manager

From: S. M. Roberts, Director of Finance

SUBJECT: Program for Prompt and Fair Termination of City Employees
as Necessary Because of Budget Cut

It is in the financial interest of the City that there be a specific program determined as soon as possible concerning termination of such City employees as may be necessary because of budget cuts. It is noted that there will probably have to be 50 to 60 present employees terminated. Each week of delay in making terminations costs the City roughly \$17,000 to \$20,000 (over \$1 million on an annual basis). It is also noted that terminations delayed will make more difficult the budget balancing process in the coming fiscal year.

Summary of Relevant Facts

1. The adopted budget has reduced funds available for general governmental operations and purposes by \$3,297,000 as compared with original recommended budgets.

2. There is a memorandum of understanding with the union that represents miscellaneous employees which appears to require prior consultation and also sets forth certain guidelines. The agreement (see Exhibit A attached) is rather difficult to interpret. There are also certain adopted City personnel rules and regulations relating to lay-offs which must be observed unless said rules are amended.

3. Based on the "Zero Base" budget analysis, a series of budget reductions were made so that the Council could adopt a balanced budget in view of necessary reduction of property tax estimate. The personnel reductions that were set forth in the "decision packages" show that approximately 103 position authorizations will have to be eliminated when revised personnel authorization schedules are prepared. Exhibit B, attached, summarizes the personnel reductions as included in the decision packages. The exact adjustments, when a revised budget is approved (about 60 to 90 days), are not available. More information concerning personnel cuts will be available when department heads complete the preparation of their 10, 20, 30 and 40 percent budget cut recommendations.

Paul E. Wolven

Subj: Program for Prompt and Fair Termination of City Employees
as Necessary Because of Budget Cut

Page Two

June 14, 1978

4. If CETA employees are now involved in operations where regular employees of like title are terminated, it will also be necessary to terminate the CETA person. In short, two workers will be lost but only one salary paid by the City is eliminated.

5. It would appear that most of the required cuts except for some higher level positions will involve employees with less than one year's service. Attached Exhibit C lists by name and position for each City department all employees hired since July 1, 1977. The list also shows the original hire date of each employee. Exhibit D, also attached, shows the same (one year or less) employees on a City-wide basis by position, title and date of hire.

Other Comments

Some significant budget savings can be achieved by hiring youth trainees or senior citizens for some types of work.

It is understood that some agencies have found that there may be current employees who would be quite agreeable to going on a part-time basis.

The State of California and Ventura County are understood to have made provision for two years of extra service credit to encourage some employees to take early retirement.

When a high salary level position is eliminated there is obviously substantially more budget savings than when a low salaried worker is terminated.

It is my opinion that morale of City work force will be adversely affected by any undue delay in settling necessary termination program.

Recommendation

1. It is suggested that the lists of employees by hire date set forth on Exhibits C & D be sent to each department head. This information will be helpful to them in determining termination actions and will give some indication of "bumping rights".

2. It is suggested that department heads be directed to bring in their budget cut recommendations at least for the 10 and 20 percent levels within the next few days.

Paul E. Wolven

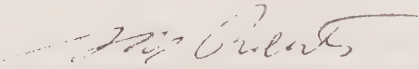
Subj: Program for Prompt and Fair Termination of City Employees
as Necessary because of Budget Cut

Page Three

June 14, 1978

3. It would probably be desirable to have a department head meeting in the near future to discuss and review the development of an employee termination program. Suggestions might be obtained that will also be helpful in establishing a fairly formal layoff policy, etc. for later review with union representatives if required and with the City Council.

4. It is suggested that most of the employees who are still in probationary periods, should be considered for termination as of the end of the current month.



S. M. Roberts
Director of Finance

SMR:lb

Attachments

LAY-OFF PROCEDURE

CHAPTERS 50 & 87, LOCAL 660, SEIU

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JULY 15, 1977
ATTACHMENT A

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MAN-YEAR PERSONNEL CUTS

<u>Department</u>	<u>Man-Years</u>		<u>Adopted</u>
	<u>5-30 Budget Proposal</u>	<u>Cut</u>	
City Council	7	1	6
City Manager	10	3	7
City Clerk	4	1	3
City Treasurer	5	2	3
Finance	30.2	7.25	22.95
Personnel & Employee Relations	5	1	4
City Attorney	4.75	1	3.75
Planning	18.67	5	13.67
Police	167	23	144
Fire	94	11	83
Community Development	23.04	2	21.04
Public Works:			
Administration	7.75	2	5.75
Operations	35	8	27
Engineering	17.25	4	13.25
Parks	33	9	24
General Services	19.75	4	15.75
Leisure & Social Services:			
Leisure & Social Serv. Admin.	1.5	.5	1
Community Facilities	8	3	5
Recreation	12	1	11
Social Services	3.75	2.5	1.25
Library	22	9	13
Total	528.66	100.25	428.41

<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>	<u>Title</u>
6-9-78	E. Lewis	City Manager	Comm. Rel. Aide I
4-10-78	J. Getchell	City Manager	Staff Asst. II
10-3-77	M. Hudson	City Manager	Staff Asst. III
8-1-77	L. Huapaya	City Treasurer	Deputy City Treas.
4-17-78	W. Lewis	Finance/Acctg	Accountant
1-3-78	D. Muraoka	Finance	Admin. Analyst
7-5-77	J. Marsh	Finance	Claims Administrator
10-3-77	A. Kuhlman	Finance/Purchasing	Clerk Typist I
5-30-78	J. Coggeshall	Finance/Purchasing	Clerk Typist I
8-1-77	Y. Wenker	Personnel	Clerk Steno
4-7-78	S. Alward	Planning	Planning Asst.
3-15-78	M. Winegar	Planning	Planning Asst.
1-30-78	M. Cunningham	Planning	Clerk Steno
1-3-78	L. Gardner	Planning	Planning Asst.
11-15-77	C. Bennett	Planning	Clerk Typist I
10-17-77	D. Uhlar	Planning	Planning Asst.
7-27-77	A. Barton	Planning	Clerk Steno
5-1-78	N. Heard	Police	Clerk Typist I
1-10-78	G. Pele	Police	Clerk Typist
3-27-78	R. Camarillo	Police	P.O.I.
3-27-78	D. Banks	Police	P.O.I.
3-27-78	J. Gomez	Police	P.O.I.
3-27-78	D. Marquardt	Police	P.O.I.
3-27-78	S. Ramirez	Police	P.O.I.
3-27-78	J. Smith	Police	P.O.I.
3-27-78	B. Schmalhofer	Police	P.O.I.
3-27-78	L. Wilcox	Police	P.O.I.

<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>	<u>Title</u>
3-24-78	B. Lew	Police	P.O.I.
3-13-78	M. Borjon	Police	Data Entry Clerk
1-30-78	M. Williamson	Police	P.O.I.
1-23-78	J. Brennan	Police	P.O.I.
1-23-78	R. Smith	Police	P.O.I.
1-23-78	S. Swenson	Police	P.O.I.
1-18-78	E. Champagne	Police	Pol. Serv. Officer
12-5-77	J. Jurado	Police	P.O.I.
12-2-77	F. Egan	Police	Crime Analyst
10-31-77	V. Garcia	Police	Clerk Typist I
10-10-77	D. Skelton	Police	Clerk Typist I
9-18-77	C. Hookstra	Police	P.O.I.
9-12-77	D. Christian	Police	P.O.I.
9-12-77	R. Nisbett	Police	P.O.I.
9-12-77	M. Palmieri	Police	P.O.I.
9-12-77	T. Spagnola	Police	P.O.I.
8-15-77	K. Leland	Police	Clerk Typist I
8-8-77	J. Portillo	Police	P.O.I.
8-1-77	B. MacDonald	Police	P.O.I.
7-18-77	J. Struck	Police	P.O.I.
7-1-77	J. Young	Police	P.O.I.
10-10-77	L. White	Comm. Dev.	Admin. Asst. I
9-19-77	T. Floch	Comm. Dev.	Staff Asst. III
11-7-77	J. The	Bldg. & Safety	Plan Checker
10-26-77	B. Elefante	Bldg. & Safety	Bldg. Insp. I
9-13-77	F. Maranto	Bldg. & Safety	Clerk Typist I
7-18-77	R. Alen	Bldg. & Safety	Plan Ckeck Engr.
4-3-78	R. Albert	P. W. Admin.	Clerk Steno
7-25-77	B. Bull	P. W. Admin.	Clerk Steno
6-1-78	L. Liston	Engineering	
2-21-78	R. Malaraeg	Engineering	Chainman
11-15-77	G. Roberts	Engineering	Engr. Aide I
10-5-77	S. Maxious	Engineering	Civil Engr.

<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>	<u>Title</u>
10-3-77	J. Genovese	Engineering	Traffic Engineer
2-21-78	R. Reddell	Garage	Garage Attn.
10-24-77	O. Cash	Garage	Mechanic I
7-11-77	H. Crouse	Garage	Mchanics Helper
9-16-77	J. Thorpe	Parks	Clerk Steno
6-12-78	W. Scott	General Services	Custodian Trainee
6-12-78	R. Nuez	General Services	Custodian Trainee
2-21-78	F. Locquiao	General Services	Electrician
2-6-78	E. Wenzinger	General Servi-es	Electrician
1-3-78	J. Pirie	General Services	Garage Attn.
12-12-77	R. Jones	General Services	Air Cond. Tech.
10-25-77	L. Horne	General Services	Custodian I
8-8-77	J. Lung	General Services	Custodian
7-25-77	P. Colmenero	General Services	Custodian
7-24-77	R. Santoyo	Streets	Laborer
7-24-77	D. Montalvo	Streets	Laborer
4-19-78	R. Vernon	Leisure & Social Ser.	Comm. Ctr. Coord.
10-3-77	D. Rideout	Recreation	Sr. Rec. Leader
8-15-77	C. Collart	Recreation	Rec. Supervisor
2-6-78	V. Engbrecht	Refuse	Clerk Steno
11-14-77	C. Clarkson	Refuse	Equip. Opr. I
7-24-77	D. Perkins	Refuse	Refuse Coll.
9-19-77	P. Wilson	Customer Service	Acct. Clerk I
5-25-78	V. Ema	Housing Authority	Housing Elig. Spec.
5-1-78	C. Nash	Housing Authority	Maint. Worker
5-1-78	G. Broneske	Housing Authority	Maint. Worker
5-1-78	M. Galvan	Housing Authority	Housing Asst. I
3-1-78	V. Linsky	Housing Authority	Clerk Typist
1-23-78	K. Crowe	Housing Authority	Maint. Worker
8-22-77	T. Sockwell	Housing Authority	Groundsman I
8-22-77	R. Morales	Housing Authority	Sr. Maint. Worker

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
Custodian I	10-25-77	L. Horne	General Services
Custodian	8-8-77	J. Lung	General Services
"	7-25-77	P. Colmenero	General Services
Laborer	7-24-77	R. Santoyo	Streets
"	7-24-77	D. Montalvo	Streets
Traffic Engineer	10-3-77	J. Genovese	Engineering
Electrician	2-21-78	F. Locquiao	General Services
"	2-6-78	E. Wenzinger	General Services
Air Cond. Tech.	12-12-77	R. Jones	General Services
Sr. Rec. Leader	10-3-77	D. Rideout	Recreation
Rec. Supervisor	8-15-77	C. Collart	Recreation
Equipment Opr. I	11-14-77	C. Clarkson	Refuse
Refuse Coll.	7-24-77	D. Perkins	Refuse
Comm. Ctr. Coord.	4-19-78	R. Vernon	Leisure & Soc. Ser.

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
Clerk Typist	10-3-77	A. Kuhlman	Finance/Purchasing
" "	5-30-78	J. Coggeshall	Finance/Purchasing
" "	11-15-77	C. Bennett	Planning
" "	5-1-78	N. Heard	Police
" "	1-10-78	G. Pele	Police
" "	10-31-77	V. Garcia	Police
" "	10-10-77	D. Skelton	Police
" "	8-15-77	K. Leland	Police
" "	9-13-77	F. Maranto	Bldg. & Safety
" "	8-1-78	V. Linsky	Housing Authority

Data Entry Clerk	3-13-78	M. Borjon	Police
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Clerk Steno	8-1-77	Y. Wenker	Personnel
" "	1-30-78	M. Cunningham	Planning
" "	7-27-77	A. Barton	Planning
" "	4-3-78	R. Albert	P. W. Admin.
" "	7-25-77	B. Bull	P. W. Admin.
" "	9-16-77	J. Thorpe	Parks
" "	2-6-78	V. Engbrecht	Refuse

Account Clerk I	9-19-77	P. Wilson	Customer Service
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P.O.I.	3-27-78	R. Camarillo	Police
"	3-27-78	D. Banks	Police
"	3-27-78	J. Gomez	Police
"	3-27-78	D. Marquardt	Police
"	3-27-78	S. Ramirez	Police
"	3-27-78	J. Smith	Police

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
P.O.I.	3-27-78	B. Schmalhofer	Police
"	3-27-78	L. Wilcox	Police
"	3-27-78	B. Lew	Police
"	1-30-78	M. Williamson	Police
"	1-23-78	J. Brennan	Police
"	1-23-78	R. Smith	Police
"	1-23-78	S. Swenson	Police
"	12-5-77	J. Jurado	Police
"	9-18-77	C. Hookstra	Police
"	9-12-77	D. Christian	Police
"	9-12-77	R. Nisbett	Police
"	9-12-77	M. Palmieri	Police
"	9-12-77	T. Spagnola	Police
"	8-8-77	J. Portillo	Police
"	8-1-77	B. MacDonald	Police
"	7-18-77	J. Struck	Police
"	7-1-77	J. Young	Police
Pol. Serv. Officer	1-18-78	E. Champange	Police
Crime Analyst	12-2-77	F. Egan	Police
Garage Attendant	2-21-78	R. Reddell	Garage
" "	1-3-78	J. Pirie	General Services
Mechanic I	10-24-77	O. Cash	Garage
Mechanic Helper	7-11-77	H. Crouse	Garage
Custodian Trainee	6-21-78	W. Scott	General Services
" "	6-12-78	R. Nuez	General Services

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
Accountant	4-17-78	W. Lewis	Finance/Acctg.
Planning Asst.	4-7-78	S. Alward	Planning
" "	3-15-78	M. Winegard	Planning
" "	1-3-78	L. Gardner	Planning
" "	10-17-77	D. Uhlar	Planning
Plan Checker	11-7-77	J. The	Bldg. & Safety
Plan Check Engr.	7-18-77	R. Alen	Bldg. & Safety
Bldg. Insp. I	10-26-77	B. Elefante	Bldg. & Safety
Chainman	2-21-78	R. Malaraeg	Engineering
Engr. Aide I	11-15-77	G. Roberts	Engineering
Civil Engineer	6-1-78	L. Liston	Engineering
" "	10-5-77	S. Maxious	Engineering

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
Comm. Rel. Aide I	6-9-78	E. Lewis	City Manager
Staff Asst. II	4-10-78	J. Getchell	City Manager
Staff Asst. III	10-3-77	M. Hudson	City Manager
" "	9-19-77	T. Floch	Comm. Dev.
Admin. Asst. I	10-10-77	L. White	Comm. Dev.
Admin. Analyst	1-3-78	D. Muraoka	Finance
Claims Administrator	7-5-77	J. Marsh	Finance
Deputy City Treas.	8-1-77	L. Huapaya	City Treasurer
Housing Elig. Spec.	5-25-78	V. Ema	Housing Authority
Maint. Worker	5-1-78	C. Nash	Housing Authority
" "	5-1-78	G. Broneske	Housing Authority
" "	1-23-78	K. Crowe	Housing Authority

<u>Position Title</u>	<u>Hire Date</u>	<u>Name</u>	<u>Dept/Div</u>
Housing Asst. I	5-1-78	M. Galvan	Housing Authority
Groundsman I	8-22-77	T. Sockwell	Housing Authority
Sr. Maint. Worker	8-22-77	R. Morales	Housing Authority



CITY OF OXNARD

MEMORANDUM

June 22, 1978

To: City Manager

From: Personnel Manager

SUBJECT: Personnel Actions Necessary to Implement Proposition 13

In light of recently enacted restrictive tax legislation, reduced revenues to the City are anticipated. As the City's expenditures for personal services constitute a major portion of the City's budget, it is fully expected that significant reductions must be made in personnel costs.

In broad measure the means of reducing personnel costs may most effectively be achieved in two manners: first, reducing the work force; and second, reducing the salary of the work force.

There are several means of achieving these reductions, which we shall address in subsequent paragraphs; also, the reductions may be made by utilizing any one or a combination of the methods outlined.

I. REDUCING THE WORK FORCE

The work force may be reduced by reducing the number of employees, and/or by reducing the number of hours worked by each employee.

Reducing the number of employees would place those terminated in an unemployed status, increasing the unemployment rate which currently averages about 8 percent. Reducing the number of hours worked by each employee would not cause the employee to be unemployed, but would reduce salary expense by about 10 to 12 percent for each hour per day reduced. Employee take-home pay would also be similarly reduced, but the reduced pay may be more acceptable to unemployment. However, we believe that individuals will in due course seek to raise their earnings to the former level either through outside part-time work or full-time work elsewhere.

Reducing the number of hours worked by each employee could take various forms. Operating hours could be changed to have City activities and offices open to the public for 7 hours per day, such as from 8:30 A.M. to 4:30 P.M., and all employees be present during these hours, or be open for 8 hours per day, as presently scheduled, from 8:00 A.M. to 5:00 P.M., and have the work force staggered on 7 hour shifts with about half coming early and half staying late. More pronounced reductions in the number of hours worked could be achieved through job-sharing, such as having two employees each work half-time to cover one full-time position. The creation of fractional-time positions, also known as part-time positions, may be possible in some instances where there may be a need for an employee for less than the whole day, such as 4, 5, 6, etc., hours per day. Any method of reducing the number of hours worked by each employee reduces the salary expenditure.

The above methods of reducing hours are primarily focused on the normal work scheduling. To further reduce expenditures, overtime could be eliminated or stringently curtailed. During the past calendar year over one-half million dollars was expended for overtime. The overtime was paid at the premium rate of 1-1/2 times regular hourly pay. If it were not possible to entirely eliminate some overtime work, then payment at the regular hourly rate or reimbursement only through compensatory time-off would accrue some savings.

Through application of any of the means of reducing the work force there would be reduced levels of service to the public. Mostly there would be inconveniences, longer waiting periods, restricted periods of service, etc., so that actions would take longer to accomplish.

Prior to initiating any of the procedures, the City would be required to meet and confer with each of the employee organizations. It can be expected that each organization will aggressively seek a means most advantageous to the employees it represents.

In any reduction of the work force, the status of the CETA participants must be considered. As a CETA participant cannot be retained if a comparable regular employee is terminated, inappropriate reductions are made the City could lose the services of not only the regular employee, but also one or more CETA participants. This activity will require stringent and close monitoring City-wide.

II. REDUCING THE SALARY OF THE WORK FORCE

Over the past years it has been the practice of the City to keep the salary of the City employees approximately abreast of the rising cost-of-living. This practice has maintained the employees salaries in harmony with the buying power of the dollar. Maintaining the present levels of salary and not providing a cost-of-living adjustment for FY 1978-79 will in effect reduce the buying power of the salary of the work force. However, if done City-wide, there could be achieved a savings of about 6 per cent of salary costs. This figure is approximate and based upon the following:

A. Police Officers' Association

We are entering the second year of a four-year MOU with this group. Salary criteria defined in the agreement indicates a 5.28% increase for employees serving in classifications represented by the unit.

B. Firefighters' Association

We are currently negotiating with this group. No agreement has been reached at this writing. However, our last MOU with the firefighters eliminated the salary criteria and tied salary increases to a formula based on the CPI. Utilizing the formula as a guide, a 5.79% increase is indicated.

C. SEIU

This unit represents our clerical and miscellaneous employees. We are negotiating with this group; again, no agreement has been reached as of this writing. As with the Firefighters', a previous MOU eliminated a salary criteria and keyed increases to the CPI. This formula indicates a 6% increase for personnel in classifications assigned to the units.

D. Management

It has been previously determined that a formula keyed to the CPI, such as the one used with the Firefighters' Unit, would be appropriate for our management personnel. This would give employees in this group a 5.79% increase.

A form of supplementary salary that is enjoyed by some employees is the Educational Incentive Pay. This supplemental pay was originally started in the City about 12 years ago as an inducement to raise and broaden the education of the employees, primarily Police members. It is now available and paid in various amounts from 10 percent to 2-1/2 percent throughout the work force. The discontinuance of Educational Incentive Pay could generate a savings sufficient to subsidize about 6 to 8 positions.

Another means of reducing a salary element is through the elimination of step raises, or a freezing of progression through the steps. The City's five-step salary range applies to all employees, except management. Over a period of 3-1/2 years of satisfactory performance an employee advances from the "A" step to the "E" step and accumulates salary increases of about 20 percent. The rationale for the increases is the improved skills, abilities, and general worth of the seasoned employee. Currently about 60 percent of the employees are at the top "E" step. Therefore, freezing or eliminating of step raises will effect savings in about 40 percent of the employees. This could create a wide disparity in pay among equally performing employees and be a continuing source of discontent because of perceived disparate treatment. As an alternate approach, all employees could be demoted one or more steps, this would generate an immediate savings in multiples of 5 percent for each step demotion. It would also offer the incentive and opportunity of increased earnings as step raises are again earned each year.

Through application of any of the means of reducing the salary of the work force, the City employees would be subsidizing the property tax savings of the general public.

Prior to initiating any salary reduction, the City would be required to meet and confer with each of the employee organizations. As there is currently a Memorandum of Understanding with the Police Unit, it can be expected that the Police Unit will expect to receive a raise. However, the criteria under which the agreement was made provides certain modifying factors, among which is the ability of the City to pay.

In any reduction of pay of the regular employees, the same reduction would be applied to CETA participants.

City Manager
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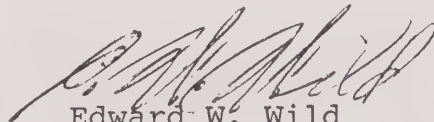
As the allocation of CETA funds is a monetary amount, the lowering of the CETA salary would mean that a few more CETA participants could be hired.

Some additional salary savings may also be made by encouraging early retirement. There is an optional provision in the Public Employees' Retirement System which allows the City to give up to two years additional service credit to encourage early retirement. Employees who are 50 or older are the ones that are eligible. The advantage to the City of offering this incentive is that these employees are generally at the top of their salary range, and through long service have maximum vacation entitlement, thus there would be the greatest savings for each employee who retires. The employee would benefit by being granted an increase of about 2.2% to 4.8% in retirement depending on the employee's age.

III. SUMMARY

Reductions in personnel costs may be made in any of several individual ways, or in any combination of many ways. Whether reductions are achieved through reducing employees and/or reducing salaries, there will be an adverse effect felt throughout the City. Our objective is to resolve the problem in a most reasonable, and hopefully palatable manner, in accordance with the City Council's directives.

If there is any additional information you or the City Council may need, we would be pleased to provide it.


Edward W. Wild
Personnel Manager

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,553

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#1	01-40010-1	CITY COUNCIL (1 OF 2)	80 % FUNDING LEVEL		69,400	69,400
#2	01-40020-1	CITY MANAGER (1 OF 2)	80% FUNDING LEVEL		168,800	238,200
#3	01-41000-1	CITY LEGAL SERVICES (1 OF 2)	80% FUNDING LEVEL		128,300	366,500
#4	01-40300-1	CITY CLERK (1 OF 2)	80% FUNDING LEVEL	2,000	69,600	436,100
#5	01-40400-1	CITY TREASURER (1 OF 3)	80% FUNDING LEVEL	1,200	82,800	518,900
#6	01-42000-1	POLICE ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL		202,700	721,600
#7	01-43000-1	PUBLIC WORKS ADMIN (1 OF 2)	80% FUNDING LEVEL		168,700	890,300
#8	01-40700-1	FINANCE ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL		57,400	947,700
#9	01-40720-1	ACCOUNTING (1 OF 3)	80% FUNDING LEVEL		246,000	1,193,700
#10	01-40750-1	COMPUTER SYS AND PROG (1 OF 3)	80% FUNDING LEVEL		67,900	1,261,600
#11	01-49010-1	1969 STORM DR BONDS (1 OF 1)	100% FUNDING LEVEL		245,800	1,507,400
#12	01-49110-1	ADMIN BLDG LOAN (1 OF 1)	100% FUNDING LEVEL		33,300	1,540,700
#13	01-49120-1	AUDITORIUM LEASE (1 OF 1)	100% FUNDING LEVEL		124,500	1,665,200
#14	01-49130-1	PARKING AUTHORITY LEASE (1 OF 1)	100% FUNDING LEVEL		70,700	1,735,900
#15	01-49990-1	UNAPPROPRIATED RES GEN FD (1 OF 1)	100% FUNDING LEVEL		200,000	1,935,900
#16	01-41990-1	NON-DEPARTMENTAL SERVICES (1 OF 1)	100% FUNDING LEVEL		316,400	2,252,300
#17	01-40730-1	LICENSING (1 OF 1)	100% FUNDING LEVEL	589,000	43,100	2,295,400
#18	01-42010-1	COMMUNITY PATROL (1 OF 3)	80% FUNDING LEVEL		1,764,500	4,059,900
#19	01-42310-1	FIRE COMBAT/EMERG ASST (1 OF 5)	80% FUNDING LEVEL	50,000	2,412,300	6,472,200
#20	01-42032-1	POL SUP SERV/COMMUNICAT (1 OF 4)	80% FUNDING LEVEL		239,600	6,711,800
#21	01-43700-1	GEN SERV ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL	2,000	35,800	6,747,600
#22	01-43740-1	TRAFFIC CONTROL DEVICES (1 OF 2)	80% FUNDING LEVEL		68,800	6,816,400
#23	01-43220-1	STREET LIGHTING (1 OF 2)	80% FUNDING LEVEL		515,000	7,331,400

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#24	01-43100-1	P.W. OPERATIONS ADMIN (1 OF 2)	80% FUNDING LEVEL		60,600	7,392,000
#25	01-42600-1	COMMUNITY DEV ADMIN (1 OF 2)	80% FUNDING LEVEL		53,900	7,445,900
#26	01-42610-1	BUILDING AND SAFETY ADMIN (1 OF 2)	80% FUNDING LEVEL		43,600	7,489,500
#27	01-43130-1	PUBLIC WORKS INSPECTIONS (1 OF 2)	80% FUNDING LEVEL	48,000	85,300	7,574,800
#28	01-42640-1	B&S CONSTRUCTION CODE ENF (1 OF 2)	80% FUNDING LEVEL	200,000	182,900	7,757,700
#29	01-43210-1	TRAFFIC SAFETY SERVICES (1 OF 2)	80% FUNDING LEVEL		99,200	7,856,900
#30	01-43110-1	STREET MAINTENANCE (1 OF 3)	80% FUNDING LEVEL		321,200	8,178,100
#31	01-43300-1	DRAINAGE SYSTEM SERVICES (1 OF 2)	80% FUNDING LEVEL		122,200	8,300,300
#32	01-42060-1	PUBLIC SAFETY BLDG (1 OF 2)	80% FUNDING LEVEL		41,600	8,341,900
#33	01-42650-1	COMMUNITY DEVELOP BLDG (1 OF 2)	80% FUNDING LEVEL		10,400	8,352,300
#34	01-43730-1	PUBLIC BLDG SERV-UCB BLDG (1 OF 3)	80% FUNDING LEVEL	94,000	95,900	8,448,200
#35	01-43722-1	PUBLIC BLDG SERV-MAINT (1 OF 2)	80% FUNDING LEVEL		174,600	8,622,800
#36	01-43721-1	PUBLIC BLDG SERV-CUSTODL (1 OF 2)	80% FUNDING LEVEL		93,900	8,716,700
#37	01-41100-1	ADMINISTRATION-PLANNING (1 OF 2)	80% FUNDING LEVEL		78,400	8,795,100
#38	01-42630-1	CUSTOMER SERV-BLDG/SAFETY (1 OF 2)	80% FUNDING LEVEL	95,000	121,700	8,916,800
#39	01-43021-1	ENGINEER PLAN CHECKING (1 OF 2)	80% FUNDING LEVEL	4,000	27,100	8,943,900
#40	01-41130-1	PLAN IMPLEMENTATION (1 OF 4)	80% FUNDING LEVEL	24,500	114,800	9,058,700
#41	01-41140-1	ENVIRON EVAL SERV-PLNG (1 OF 4)	80% FUNDING LEVEL	14,000	75,800	9,134,500
#42	01-43022-1	ENGR PUBLIC SERV CONTACT (1 OF 2)	80% FUNDING LEVEL	2,000	52,800	9,187,300
#43	01-43460-1	PARKING METER SERVICES (1 OF 1)	100% FUNDING LEVEL	5,000	2,100	9,189,400
#44	01-42022-1	CRIME CONTROL/INVESTIGAT (1 OF 3)	80% FUNDING LEVEL		105,400	9,594,800
#45	06-49450-1	CRIME PREVENTION PROGRAM (1 OF 3)	80% FUNDING LEVEL	158,000	287,500	9,882,300
#46	01-42031-1	POL SUP SERV/RECORDS (1 OF 3)	80% FUNDING LEVEL	3,000	123,600	10,005,900

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#47	01-42023-1	CRIME CONTROL/NARC & VICE (1 OF 2)	80% FUNDING LEVEL		185,100	10,191,000
#48	01-42034-1	POL SUP SERV/MGT SUPPORT (1 OF 3)	80% FUNDING LEVEL		142,500	10,333,500
#49	01-40760-1	PURCHASING (1 OF 2)	80% FUNDING LEVEL		69,400	10,402,900
#50	01-43023-1	ENGINEERING DESIGN (1 OF 2)	80% FUNDING LEVEL		158,000	10,560,900
#51	01-43050-1	TRAFFIC ENGINEERING (1 OF 2)	80% FUNDING LEVEL		47,300	10,608,200
#52	01-42032-2	POL SUP SERV/COMMUNICAT (2 OF 4)	20% FUNDING LEVEL		57,100	10,665,300
#53	01-42040-1	TRAFFIC LAW ENFORCEMENT (1 OF 2)	80% FUNDING LEVEL	190,000	289,200	10,954,500
#54	01-42010-2	COMMUNITY PATROL (2 OF 3)	20% FUNDING LEVEL		465,300	11,419,800
#55	06-49450-2	CRIME PREVENTION PROGRAM (2 OF 3)	20% FUNDING LEVEL	40,000	70,000	11,489,800
#56	01-43220-2	STREET LIGHTING (2 OF 2)	20% FUNDING LEVEL		128,500	11,618,300
#57	01-40900-1	PERSONNEL AND EMP REL (1 OF 2)	80% FUNDING LEVEL		104,000	11,722,300
#58	01-41110-1	ADVANCED PLANNING (1 OF 4)	80% FUNDING LEVEL		53,400	11,775,700
#59	01-43120-1	STREET CLEANING-COMMIL (1 OF 2)	80% FUNDING LEVEL	12,600	120,500	11,896,200
#60	01-42670-1	B&S SPECIAL CODE ENFORCE (1 OF 2)	80% FUNDING LEVEL	27,000	66,700	11,962,900
#61	01-42660-1	DEVELOPMENT SERVICES ADM (1 OF 1)	100% FUNDING LEVEL		15,700	11,978,600
#62	01-40710-1	BUDGET AND RESEARCH (1 OF 2)	80% FUNDING LEVEL		87,800	12,066,400
#63	01-40740-1	OFFICE SERVICES (1 OF 2)	100% FUNDING LEVEL		18,100	12,084,500
#64	01-43600-1	PARKS AND PUBLIC GROUNDS (1 OF 5)	80% FUNDING LEVEL		466,800	12,551,300
#65	01-43640-1	MEDIANS AND STREET TREES (1 OF 2)	80% FUNDING LEVEL		204,000	12,755,300
#66	01-44000-1	LEISURE & SOC SERV ADMIN (1 OF 2)	80% FUNDING LEVEL		43,000	12,798,300
#67	01-44130-1	MULTI-SERVICE CENTER (1 OF 2)	80% FUNDING LEVEL	32,000	75,600	12,873,900
#68	01-44800-1	ADMINISTRATION-LIBRARY (1 OF 2)	80% FUNDING LEVEL		32,300	12,906,200
#69	01-44850-1	LIBRARY BLDG OPERATION (1 OF 3)	80% FUNDING LEVEL		35,900	12,942,100

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#70	01-44820-1	ADULT SERVICES-LIBRARY (1 OF 3)	80% FUNDING LEVEL	11,000	176,200	13,118,300
#71	01-44830-1	CHILDRENS SERV-LIBRARY (1 OF 2)	80% FUNDING LEVEL	3,000	74,800	13,193,100
#72	01-44810-1	TECH PROCESSES-LIBRARY (1 OF 2)	80% FUNDING LEVEL		97,000	13,290,100
#73	01-44150-1	COMMUNITY RELATIONS (1 OF 2)	80% FUNDING LEVEL		66,000	13,356,100
#74	01-44270-1	SELF-SUSTAINING REC PROGS (1 OF 2)	100% FUNDING LEVEL	89,000	89,000	13,445,100
#75	01-44200-1	GENERAL RECREATION (1 OF 4)	80% FUNDING LEVEL	2,000	102,600	13,547,700
#76	01-44260-1	RECREATION BUILDINGS (1 OF 2)	80% FUNDING LEVEL		15,900	13,563,600
#77	01-44210-1	NEIGHBORHOOD RECREATION (1 OF 6)	80% FUNDING LEVEL		138,600	13,702,200
#78	01-44240-1	SENIORS RECREATION (1 OF 3)	80% FUNDING LEVEL		39,800	13,742,000
#79	01-44220-1	ATHLETICS (1 OF 3)	80% FUNDING LEVEL	2,000	83,200	13,825,200
#80	01-44230-1	AQUATICS (1 OF 3)	80% FUNDING LEVEL	17,500	102,700	13,927,900
#81	01-44250-1	COLONIA RECREATION (1 OF 3)	80% FUNDING LEVEL		65,000	13,992,900
#82	01-40100-1	LEGISLATIVE LIAISON EXP (1 OF 2)	80% FUNDING LEVEL		29,100	14,022,000
#83	01-40120-1	NEIGHBORHOOD COUNCILS (1 OF 3)	80% FUNDING LEVEL		20,200	14,042,200
#84	01-44110-1	AUDITORIUM SERVICES (1 OF 2)	80% FUNDING LEVEL	34,000	148,400	14,190,600
#85	01-44120-1	COMMUNITY CENTER SERVICES (1 OF 2)	80% FUNDING LEVEL	41,000	115,800	14,306,400
#86	01-42021-1	CRIME CONTROL/PLAN & RES (1 OF 2)	80% FUNDING LEVEL		117,000	14,423,400
#87	01-42033-1	POL SUP SERV/CRIMINALIST (1 OF 2)	80% FUNDING LEVEL		90,900	14,514,300
#88	01-42050-1	CASE CONTROL UNIT (1 OF 2)	80% FUNDING LEVEL		51,400	14,565,700
#89	01-42310-3	FIRE COMBAT/EMERG ASST (3 OF 5)	5 FIRE DISPATCHERS TO REPLACE CETA		61,200	14,626,900
#90	01-42032-3	POL SUP SERV/COMMUNICAT (3 OF 4)	5 TELEPHONE RECEPT TO REPLACE CETA		71,000	14,697,900
#91	01-42310-2	FIRE COMBAT/EMERG ASST (2 OF 5)	20% FUNDING LEVEL		537,600	15,235,500
#92	01-42010-3	COMMUNITY PATROL (3 OF 3)	12 MORE PERSONNEL		371,900	15,607,400

ZERO-BASED BUDGET REQUESTS

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#93	01-41120-1	COMMUNITY PLANNING (1 OF 2)	80% FUNDING LEVEL		22,400	15,689,800
#94	01-40140-1	SENIOR CITIZEN SERVICES (1 OF 2)	80% FUNDING LEVEL		9,700	15,699,500
#95	01-43400-1	WEED ABATEMENT (1 OF 2)	80% FUNDING LEVEL	1,000	8,600	15,708,100
#96	01-42620-1	COMMERCIAL/INDUST DEVELOP (1 OF 2)	80% FUNDING LEVEL		21,400	15,729,500
#97	01-44300-1	SOCIAL SERVICE ADMIN (1 OF 1)	100% FUNDING LEVEL - NEW SUB-PROGRAM		39,500	15,769,000
#98	01-44840-1	BOOKMOBILE (1 OF 3)	80% FUNDING LEVEL	2,000	52,800	15,821,800
#99	01-40920-1	YOUTH EMPLOY SERV.-OYES (1 OF 3)	80% FUNDING LEVEL		4,700	15,826,500
#100	01-43450-1	PARKING LOT SERVICES (1 OF 2)	80% FUNDING LEVEL		19,300	15,845,800
#101	01-43040-1	MGT. INFORMATION CENTER (1 OF 2)	80% FUNDING LEVEL		7,500	15,853,300
#102	35-49830-1	YOUTH TRAINEES-FRS (1 OF 2)	80% FUNDING LEVEL		64,700	15,918,000
#103	01-40130-1	COMMUNITY EVENTS (1 OF 1)	100% FUNDING LEVEL		84,800	16,002,800
#104	01-40010-2	CITY COUNCIL (2 OF 2)	20% FUNDING LEVEL		17,400	16,020,200
#105	01-40020-2	CITY MANAGER (2 OF 2)	20% FUNDING LEVEL		42,200	16,062,400
#106	01-41000-2	CITY LEGAL SERVICES (2 OF 2)	20% FUNDING LEVEL		32,100	16,094,500
#107	01-40300-2	CITY CLERK (2 OF 2)	20% FUNDING LEVEL		17,400	16,111,900
#108	01-40400-2	CITY TREASURER (2 OF 3)	20% FUNDING LEVEL	3,000	20,700	16,132,600
#109	01-42000-2	POLICE ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL		34,700	16,167,300
#110	01-40700-2	FINANCE ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL	11,100	14,200	16,181,500
#111	01-40720-2	ACCOUNTING (2 OF 3)	20% FUNDING LEVEL	43,800	62,500	16,244,000
#112	01-40750-2	COMPUTER SYS AND PROG (2 OF 3)	20% FUNDING LEVEL		14,200	16,258,200
#113	01-43000-2	PUBLIC WORKS ADMIN (2 OF 2)	20% FUNDING LEVEL		42,100	16,300,300
#114	01-43700-2	GEN SERV ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL		8,900	16,309,200
#115	01-43740-2	TRAFFIC CONTROL DEVICES (2 OF 2)	20% FUNDING LEVEL		17,300	16,326,500

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#116	01-43100-2	P.W. OPERATIONS ADMIN (2 OF 2)	20% FUNDING LEVEL		24,200	16,350,700
#117	01-42600-2	COMMUNITY DEV ADMIN (2 OF 2)	20% FUNDING LEVEL		5,800	16,356,500
#118	01-42610-2	BUILDING AND SAFETY ADMIN (2 OF 2)	20% FUNDING LEVEL		10,800	16,367,300
#119	01-43130-2	PUBLIC WORKS INSPECTIONS (2 OF 2)	20% FUNDING LEVEL	12,000	21,000	16,388,300
#120	01-42670-2	B&S SPECIAL CODE ENFORCE (2 OF 2)	20% FUNDING LEVEL		16,600	16,404,900
#121	01-43210-2	TRAFFIC SAFETY SERVICES (2 OF 2)	20% FUNDING LEVEL		24,400	16,429,300
#122	01-43110-2	STREET MAINTENANCE (2 OF 3)	20% FUNDING LEVEL		79,800	16,509,100
#123	01-43300-2	DRAINAGE SYSTEM SERVICES (2 OF 2)	20% FUNDING LEVEL		30,100	16,539,200
#124	01-42060-2	PUBLIC SAFETY BLDG (2 OF 2)	20% FUNDING LEVEL		8,700	16,547,900
#125	01-42650-2	COMMUNITY DEVELOP BLDG (2 OF 2)	20% FUNDING LEVEL		2,400	16,550,300
#126	01-43730-2	PUBLIC BLDG SERV-UCB BLDG (2 OF 3)	20% FUNDING LEVEL	23,000	23,500	16,573,800
#127	01-43722-2	PUBLIC BLDG SERV-MAINT (2 OF 2)	20% FUNDING LEVEL		38,200	16,612,000
#128	01-43721-2	PUBLIC BLDG SERV-CUSTODL (2 OF 2)	20% FUNDING LEVEL		23,800	16,635,800
#129	01-41100-2	ADMINISTRATION-PLANNING (2 OF 2)	20% FUNDING LEVEL		19,300	16,655,100
#130	01-42630-2	CUSTOMER SERV-BLDG/SAFETY (2 OF 2)	20% FUNDING LEVEL	23,000	28,700	16,683,800
#131	01-43021-2	ENGINEER PLAN CHECKING (2 OF 2)	20% FUNDING LEVEL		6,600	16,690,400
#132	01-41130-2	PLAN IMPLEMENTATION (2 OF 4)	20% FUNDING LEVEL		28,700	16,719,100
#133	01-41140-2	ENVIRON EVAL SERV-PLNG (2 OF 4)	20% FUNDING LEVEL		13,600	16,732,700
#134	01-43022-2	ENGR PUBLIC SERV CONTACT (2 OF 2)	20% FUNDING LEVEL		13,200	16,745,900
#135	01-40120-2	NEIGHBORHOOD COUNCILS (2 OF 3)	20% FUNDING LEVEL		4,900	16,750,800
#136	01-44860-1	CARNEGIE BLDG-LIBRARY (1 OF 1)	100% FUNDING LEVEL - 6 MOS OPERATION		21,100	16,771,900
#137	01-40760-2	PURCHASING (2 OF 2)	20% FUNDING LEVEL		17,300	16,789,200
#138	01-43023-2	ENGINEERING DESIGN (2 OF 2)	20% FUNDING LEVEL		39,600	16,828,800

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#139	01-43050-2	TRAFFIC ENGINEERING (2 OF 2)	20% FUNDING LEVEL		10,400	16,844,200
#140	01-42040-2	TRAFFIC LAW ENFORCEMENT (2 OF 2)	20% FUNDING LEVEL	50,000	71,800	16,916,000
#141	01-40900-2	PERSONNEL AND EMP REL (2 OF 2)	20% FUNDING LEVEL		26,000	16,942,000
#142	01-41110-2	ADVANCED PLANNING (2 OF 4)	20% FUNDING LEVEL		13,200	16,955,200
#143	01-43120-2	STREET CLEANING-COMM'L (2 OF 2)	20% FUNDING LEVEL		30,100	16,985,300
#144	01-40710-2	BUDGET AND RESEARCH (2 OF 2)	20% FUNDING LEVEL		19,000	17,004,300
#145	01-43600-2	PARKS AND PUBLIC GROUNDS (2 OF 5)	20% FUNDING LEVEL		116,500	17,120,800
#146	01-43640-2	MEDIANS AND STREET TREES (2 OF 2)	20% FUNDING LEVEL		51,100	17,171,900
#147	01-43600-3	PARKS AND PUBLIC GROUNDS (3 OF 5)	MAINTENANCE OF NEW PARKS		68,100	17,240,000
#148	01-44000-2	LEISURE & SOC SERV ADMIN (2 OF 2)	20% FUNDING LEVEL		10,600	17,250,600
#149	01-44130-2	MULTI-SERVICE CENTER (2 OF 2)	20% FUNDING LEVEL	8,000	21,000	17,271,600
#150	01-44270-2	SELF-SUSTAINING REC PROGS (2 OF 2)	NEW SELF-SUSTAINING PROGRAMS	2,300	2,300	17,273,900
#151	01-44260-2	RECREATION BUILDINGS (2 OF 2)	20% FUNDING LEVEL		4,000	17,277,900
#152	01-44800-2	ADMINISTRATION-LIBRARY (2 OF 2)	20% FUNDING LEVEL		8,100	17,286,000
#153	01-44850-2	LIBRARY BLDG OPERATION (2 OF 3)	20% FUNDING LEVEL		9,000	17,295,000
#154	01-44820-2	ADULT SERVICES-LIBRARY (2 OF 3)	20% FUNDING LEVEL		43,100	17,338,100
#155	01-44830-2	CHILDRENS SERV-LIBRARY (2 OF 2)	20% FUNDING LEVEL		18,700	17,356,800
#156	01-44810-2	TECH PROCESSES-LIBRARY (2 OF 2)	20% FUNDING LEVEL		24,400	17,381,200
#157	01-44200-3	GENERAL RECREATION (3 OF 4)	EXPAND RECREATION PROGRAM		27,800	17,409,000
#158	01-44240-3	SENIORS RECREATION (3 OF 3)	EXPANDED SERVICES AT SENIOR CENTER		14,400	17,423,400
#159	01-44230-3	AQUATICS (3 OF 3)	PROGRAM AT CHANNEL IS HIGH SCHOOL	3,000	11,000	17,434,400
#160	01-44210-3	NEIGHBORHOOD RECREATION (3 OF 6)	TWO NEW LOCATIONS		13,400	17,447,800
#161	01-44200-2	GENERAL RECREATION (2 OF 4)	20% FUNDING LEVEL		25,600	17,473,400

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#162	01-44220-2	ATHLETICS (2 OF 3)	20% FUNDING LEVEL		20,800	17,494,200
#163	01-44240-2	SENIORS RECREATION (2 OF 3)	20% FUNDING LEVEL		10,000	17,504,200
#164	01-44230-2	AQUATICS (2 OF 3)	20% FUNDING LEVEL	3,500	25,700	17,529,900
#165	01-44150-2	COMMUNITY RELATIONS (2 OF 2)	20% FUNDING LEVEL		12,400	17,542,300
#166	01-44250-2	COLONIA RECREATION (2 OF 3)	20% FUNDING LEVEL		16,400	17,558,700
#167	01-44210-2	NEIGHBORHOOD RECREATION (2 OF 6)	20% FUNDING LEVEL		34,600	17,593,300
#168	01-40140-2	SENIOR CITIZEN SERVICES (2 OF 2)	20% FUNDING LEVEL		2,400	17,595,700
#169	01-44110-2	AUDITORIUM SERVICES (2 OF 2)	20% FUNDING LEVEL		35,500	17,631,200
#170	01-44120-2	COMMUNITY CENTER SERVICES (2 OF 2)	20% FUNDING LEVEL		28,000	17,659,200
#171	01-42021-2	CRIME CONTROL/PLAN & RES (2 OF 2)	20% FUNDING LEVEL		23,300	17,688,500
#172	01-42033-2	POL SUP SERV/CRIMINALIST (2 OF 2)	20% FUNDING LEVEL		23,000	17,711,500
#173	01-42050-2	CASE CONTROL UNIT (2 OF 2)	20% FUNDING LEVEL		13,900	17,725,400
#174	01-41120-2	COMMUNITY PLANNING (2 OF 2)	20% FUNDING LEVEL		5,100	17,730,500
#175	01-40100-2	LEGISLATIVE LIAISON EXP (2 OF 2)	20% FUNDING LEVEL		7,300	17,737,800
#176	01-43400-2	WEED ABATEMENT (2 OF 2)	20% FUNDING LEVEL	500	2,200	17,740,000
#177	01-42620-2	COMMERCIAL/INDUST DEVELOP (2 OF 2)	20% FUNDING LEVEL		5,000	17,745,000
#178	52-49880-1	RETIRED SENIOR VOL PROGRAM (1 OF 1)	100% FUNDING LEVEL - NEW SUB-PROGRAM	25,000	29,400	17,774,400
#179	01-44340-2	BOOKMOBILE (2 OF 3)	20% FUNDING LEVEL		12,800	17,787,200
#180	01-40920-2	YOUTH EMPLOY SERV.-OYES (2 OF 3)	20% FUNDING LEVEL		1,100	17,788,300
#181	01-43450-2	PARKING LOT SERVICES (2 OF 2)	20% FUNDING LEVEL		4,900	17,793,200
#182	01-43040-2	MGT. INFORMATION CENTER (2 OF 2)	20% FUNDING LEVEL		1,800	17,795,000
#183	01-42023-2	CRIME CONTROL/NARC & VICE (2 OF 2)	20% FUNDING LEVEL		45,700	17,840,700
#184	01-42022-2	CRIME CONTROL/INVESTIGAT (2 OF 3)	20% FUNDING LEVEL		101,600	17,942,300

CITY OF OXNARD
ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#185	01-42031-2	POL SUP SERV/RECORDS (2 OF 3)	20% FUNDING LEVEL		30,900	17,373,200
#186	01-42034-2	POL SUP SERV/MGT SUPPORT (2 OF 3)	20% FUNDING LEVEL		31,900	18,005,100
#187	01-43140-1	STREET CLEANING-RESID. (1 OF 2)	80% FUNDING LEVEL		158,800	18,163,900
#188	35-49830-2	YOUTH TRAINEES-FRS (2 OF 2)	20% FUNDING LEVEL		16,200	18,180,100
#189	01-42310-4	FIRE COMBAT/EMERG ASST (4 OF 5)	NEW STAFF ASSISTANT III		16,800	18,196,900
#190	01-41110-4	ADVANCED PLANNING (4 OF 4)	EXTEND EMPLOYMENT FOR TWO POSITIONS		33,300	18,230,200
#191	01-44200-4	GENERAL RECREATION (4 OF 4)	RECREATION FOR HANDICAPPED		3,300	18,233,500
#192	01-43730-3	PUBLIC BLDG SERV-UCB BLDG (3 OF 3)	REPLACE FLOOR COVERINGS		4,800	18,238,300
#193	01-44850-3	LIBRARY BLDG OPERATION (3 OF 3)	BOOK RETURN SYSTEM		2,000	18,240,300
#194	01-40720-3	ACCOUNTING (3 OF 3)	NEW INTERNAL AUDITOR-HIRE 4/1/79		5,900	18,246,200
#195	01-44820-3	ADULT SERVICES-LIBRARY (3 OF 3)	800 ADDITIONAL LIBRARY PAGE HOURS		2,400	18,248,600
#196	01-44840-3	BOOKMOBILE (3 OF 3)	1.5 ADDITIONAL LIBRARY AIDE POSITIONS		18,500	18,267,100
***#197	01-43600-5	PARKS AND PUBLIC GROUNDS (5 OF 5)	STAFF ASSISTANT		16,800	18,283,900
***#198	01-42031-3	POL SUP SERV/RECORDS (3 OF 3)	1 CLERK TYPIST		12,500	18,296,400
***#199	01-41110-3	ADVANCED PLANNING (3 OF 4)	AREA ANNEXATION STUDY		26,800	18,323,200
***#200	01-40400-3	CITY TREASURER (3 OF 3)	NEW ACCOUNT CLERK I		20,500	18,343,700
***#201	01-41130-3	PLAN IMPLEMENTATION (3 OF 4)	MICROFILM PROGRAM		3,000	18,346,700
***#202	06-49450-3	CRIME PREVENTION PROGRAM (3 OF 3)	ONE NEW SERGEANT		37,000	18,383,700
***#203	01-41140-3	ENVIRON EVAL SERV-PLNG (3 OF 4)	MONITORING & EVAL PROGRAM (PHASE I)		11,700	18,395,400
***#204	01-40740-2	OFFICE SERVICES (2 OF 2)	PART-TIME EMPLOYEE		8,000	18,403,400
***#205	01-43110-3	STREET MAINTENANCE (3 OF 3)	SIX LABORERS TO REPLACE CETA		39,000	18,442,400
***#206	01-44220-3	ATHLETICS (3 OF 3)	NEW SR RECREATION LDR-ADULT SPORTS	2,500	16,800	18,509,200
***#207	01-44250-3	COLONIA RECREATION (3 OF 3)	EXPANDED COLONIA RECREATION PROGRAM		15,000	18,524,200

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#208	01-40120-3	NEIGHBORHOOD COUNCILS (3 OF 3)	PUBLICITY FOR NEIGHBORHOOD COUNCILS		10,400	18,534,600
***#209	01-43140-2	STREET CLEANING-RESID. (2 OF 2)	20% FUNDING LEVEL		39,700	18,574,300
***#210	01-40920-3	YOUTH EMPLOY SERV.-OYES (3 OF 3)	FUNDING OF COUNTY PORTION		19,500	18,593,800
***#211	01-42022-3	CRIME CONTROL/INVESTIGAT (3 OF 3)	2 ADDITIONAL INVESTIGATORS		74,100	18,667,900
***#212	01-42034-3	POL SUP SERV/MGT SUPPORT (3 OF 3)	2 CLERKS & EQUIPMENT		29,000	18,696,900
***#213	01-40750-3	COMPUTER SYS AND PROG (3 OF 3)	NEW PROGRAMMER-ANALYST II		24,200	18,721,100
***#214	01-41130-4	PLAN IMPLEMENTATION (4 OF 4)	PARAPROFESSIONAL PROGRAM		10,000	18,731,100
***#215	01-41140-4	ENVIRON EVAL SERV-PLNG (4 OF 4)	EXPANDED ENVIRONMENTAL SERVICES		33,800	18,764,900
***#216	01-44210-4	NEIGHBORHOOD RECREATION (4 OF 6)	NEW SENIOR RECREATION LEADER		16,800	18,781,700
***#217	01-44210-5	NEIGHBORHOOD RECREATION (5 OF 6)	SATURDAY RECREATION PROGRAMS		9,900	18,791,600
***#218	01-44210-6	NEIGHBORHOOD RECREATION (6 OF 6)	ADDITIONAL RECREATION LDERS		11,000	18,802,600
***#219	01-42310-5	FIRE COMBAT/EMERG ASST (5 OF 5)	NEW CLERK TYPIST I		12,500	18,815,100
***#220	01-43600-4	PARKS AND PUBLIC GROUNDS (4 OF 5)	LANDSCAPE COORDINATOR		16,800	18,831,900
***#221	01-42640-2	B&S CONSTRUCTION CODE ENF (2 OF 2)	20% FUNDING LEVEL		45,700	18,877,600
***#222	01-42032-4	POL SUP SERV/COMMUNICAT (4 OF 4)	4 ADDL TELEPHONE RECEPTIONISTS		56,800	18,934,400

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#1	01-40010-1	CITY COUNCIL (1 OF 2)	80 % FUNDING LEVEL		69,400	69,400
#2	01-40020-1	CITY MANAGER (1 OF 2)	80% FUNDING LEVEL		168,800	238,200
#73	01-44150-1	COMMUNITY RELATIONS (1 OF 2)	80% FUNDING LEVEL		66,000	304,200
#82	01-40100-1	LEGISLATIVE LIAISON EXP (1 OF 2)	80% FUNDING LEVEL		29,100	333,300
#103	01-40130-1	COMMUNITY EVENTS (1 OF 1)	100% FUNDING LEVEL		84,800	418,100
#104	01-40010-2	CITY COUNCIL (2 OF 2)	20% FUNDING LEVEL		17,400	435,500
#105	01-40020-2	CITY MANAGER (2 OF 2)	20% FUNDING LEVEL		42,200	477,700
#165	01-44150-2	COMMUNITY RELATIONS (2 OF 2)	20% FUNDING LEVEL		12,400	490,100
#175	01-40100-2	LEGISLATIVE LIAISON EXP (2 OF 2)	20% FUNDING LEVEL		7,300	497,400

FUNDED DECISION PACKAGES TOTAL 497,400

DEPARTMENT - CITY EXECUTIVE SERVICES

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#4	01-40300-1	CITY CLERK (1 OF 2)	80% FUNDING LEVEL	2,000	69,600	69,600
#107	01-40300-2	CITY CLERK (2 OF 2)	20% FUNDING LEVEL		17,400	87,000

DEPARTMENT- CITY CLERK

FUNDED DECISION PACKAGES TOTAL- 87,000

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#5	01-40400-1	CITY TREASURER (1 OF 3)	80% FUNDING LEVEL	1,200	82,800	82,800
#17	01-40730-1	LICENSING (1 OF 1)	100% FUNDING LEVEL	589,000	43,100	125,900
#63	01-40740-1	OFFICE SERVICES (1 OF 2)	100% FUNDING LEVEL		18,100	144,000
#108	01-40400-2	CITY TREASURER (2 OF 3)	20% FUNDING LEVEL	3,000	20,700	164,700

FUNDED DECISION PACKAGES TOTAL- 164,700

DEPARTMENT- CITY TREASURER

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#200	01-40400-3	CITY TREASURER	(3 OF 3) NEW ACCOUNT CLERK I		20,500	20,500
***#204	01-40740-2	OFFICE SERVICES	(2 OF 2) PART-TIME EMPLOYEE		8,000	28,500
DEPARTMENT- CITY TREASURER				UNFUNDED DECISION PACKAGES TOTAL-		28,500

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,663

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#8	01-40700-1	FINANCE ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL		57,400	57,400
#9	01-40720-1	ACCOUNTING (1 OF 3)	80% FUNDING LEVEL		246,000	303,400
#10	01-40750-1	COMPUTER SYS AND PROG (1 OF 3)	80% FUNDING LEVEL		67,900	371,300
#49	01-40760-1	PURCHASING (1 OF 2)	80% FUNDING LEVEL		69,400	440,700
#62	01-40710-1	BUDGET AND RESEARCH (1 OF 2)	80% FUNDING LEVEL		87,800	528,500
#110	01-40700-2	FINANCE ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL	11,100	14,200	542,700
#111	01-40720-2	ACCOUNTING (2 OF 3)	20% FUNDING LEVEL	43,800	62,500	605,200
#112	01-40750-2	COMPUTER SYS AND PROG (2 OF 3)	20% FUNDING LEVEL		14,200	619,400
#137	01-40760-2	PURCHASING (2 OF 2)	20% FUNDING LEVEL		17,300	636,700
#144	01-40710-2	BUDGET AND RESEARCH (2 OF 2)	20% FUNDING LEVEL		19,000	655,700
#194	01-40720-3	ACCOUNTING (3 OF 3)	NEW INTERNAL AUDITOR-HIRE 4/1/79		5,900	661,600

DEPARTMENT= FINANCE

FUNDED DECISION PACKAGES TOTAL= 661,600

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1976-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
*****	*****	*****	*****	*****	*****	*****
***#213	01-40750-3	COMPUTER SYS AND PROG (3 OF 3)	NEW PROGRAMMER-ANALYST II		24,200	24,200
DEPARTMENT- FINANCE				UNFUNDED DECISION PACKAGES TOTAL-		24,200

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#57	01-40900-1	PERSONNEL AND EMP REL (1 OF 2)	80% FUNDING LEVEL		104,000	104,000
#99	01-40920-1	YOUTH EMPLOY SERV.-OYES (1 OF 3)	80% FUNDING LEVEL		4,700	108,700
#141	01-40900-2	PERSONNEL AND EMP REL (2 OF 2)	20% FUNDING LEVEL		26,000	134,700
#180	01-40920-2	YOUTH EMPLOY SERV.-OYES (2 OF 3)	20% FUNDING LEVEL		1,100	135,800

DEPARTMENT- PERSONNEL & EMPLOYEE RELATIONS

FUNDED DECISION PACKAGES TOTAL- 135,800

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
*****	*****	*****	*****	*****	*****	*****
***#210	01-40920-3	YOUTH EMPLOY SERV.-OYES (3 OF 3)	FUNDING OF COUNTY PORTION		19,500	19,500
DEPARTMENT- PERSONNEL & EMPLOYEE RELATIONS				UNFUNDED DECISION PACKAGES TOTAL-	19,500	

CITY LEGAL SERVICES

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ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#3	01-41000-1	CITY LEGAL SERVICES (1 OF 2)	80% FUNDING LEVEL		128,300	128,300
#106	01-41000-2	CITY LEGAL SERVICES (2 OF 2)	20% FUNDING LEVEL		32,100	160,400

DEPARTMENT- CITY LEGAL SERVICES

FUNDED DECISION PACKAGES TOTAL- 160,400

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#37	01-41100-1	ADMINISTRATION-PLANNING (1 OF 2)	80% FUNDING LEVEL		78,400	78,400
#40	01-41130-1	PLAN IMPLEMENTATION (1 OF 4)	80% FUNDING LEVEL	24,000	114,800	193,200
#41	01-41140-1	ENVIRON EVAL SERV-PLNG (1 OF 4)	80% FUNDING LEVEL	14,000	75,800	269,000
#58	01-41110-1	ADVANCED PLANNING (1 OF 4)	80% FUNDING LEVEL		53,400	322,400
#93	01-41120-1	COMMUNITY PLANNING (1 OF 2)	80% FUNDING LEVEL		22,400	344,800
#129	01-41100-2	ADMINISTRATION-PLANNING (2 OF 2)	20% FUNDING LEVEL		19,300	364,100
#132	01-41130-2	PLAN IMPLEMENTATION (2 OF 4)	20% FUNDING LEVEL		28,700	392,800
#133	01-41140-2	ENVIRON EVAL SERV-PLNG (2 OF 4)	20% FUNDING LEVEL		18,600	411,400
#142	01-41110-2	ADVANCED PLANNING (2 OF 4)	20% FUNDING LEVEL		13,200	424,600
#174	01-41120-2	COMMUNITY PLANNING (2 OF 2)	20% FUNDING LEVEL		5,100	429,700
#190	01-41110-4	ADVANCED PLANNING (4 OF 4)	EXTEND EMPLOYMENT FOR TWO POSITIONS		33,300	463,000

DEPARTMENT- PLANNING

FUNDED DECISION PACKAGES TOTAL- 463,000

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
****199	01-41110-3	ADVANCED PLANNING (3 OF 4)	AREA ANNEXATION STUDY		26,800	26,800
****201	01-41130-3	PLAN IMPLEMENTATION (3 OF 4)	MICROFILM PROGRAM		3,000	29,800
****203	01-41140-3	ENVIRON EVAL SERV-PLNG (3 OF 4)	MONITORING & EVAL PROGRAM (PHASE I)		11,700	41,500
****214	01-41130-4	PLAN IMPLEMENTATION (4 OF 4)	PARAPROFESSIONAL PROGRAM		10,000	51,500
****215	01-41140-4	ENVIRON EVAL SERV-PLNG (4 OF 4)	EXPANDED ENVIRONMENTAL SERVICES		33,800	85,300
DEPARTMENT- PLANNING					UNFUNDED DECISION PACKAGES TOTAL=	85,300

NON-DEPARTMENTAL SERVICES

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ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1973-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#16	01-41920-1	NON-DEPARTMENTAL SERVICES (1 OF 1)	100% FUNDING LEVEL		316,400	316,400
#102	35-49830-1	YOUTH TRAINEES-FRS (1 OF 2)	80% FUNDING LEVEL		64,700	381,100
#188	35-49830-2	YOUTH TRAINEES-FRS (2 OF 2)	20% FUNDING LEVEL		16,200	397,300

DEPARTMENT- NON-DEPARTMENTAL SERVICES

FUNDED DECISION PACKAGES TOTAL- 397,300

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#6	01-42000-1	POLICE ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL		202,700	202,700
#18	01-42010-1	COMMUNITY PATROL (1 OF 3)	80% FUNDING LEVEL		1,764,500	1,967,200
#20	01-42032-1	POL SUP SERV/COMMUNICAT (1 OF 4)	80% FUNDING LEVEL		239,600	2,206,800
#32	01-42060-1	PUBLIC SAFETY BLDG (1 OF 2)	80% FUNDING LEVEL		41,600	2,248,400
#44	01-42022-1	CRIME CONTROL/INVESTIGAT (1 OF 3)	80% FUNDING LEVEL		405,400	2,653,800
#45	06-49450-1	CRIME PREVENTION PROGRAM (1 OF 3)	80% FUNDING LEVEL	158,000	287,500	2,941,300
#46	01-42031-1	POL SUP SERV/RECORDS (1 OF 3)	80% FUNDING LEVEL	3,000	123,600	3,064,900
#47	01-42023-1	CRIME CONTROL/NARC & VICE (1 OF 2)	80% FUNDING LEVEL		185,100	3,250,000
#48	01-42034-1	POL SUP SERV/HGT SUPPORT (1 OF 3)	80% FUNDING LEVEL		142,500	3,392,500
#52	01-42032-2	POL SUP SERV/COMMUNICAT (2 OF 4)	20% FUNDING LEVEL		57,100	3,449,600
#53	01-42040-1	TRAFFIC LAW ENFORCEMENT (1 OF 2)	80% FUNDING LEVEL	190,000	289,200	3,738,800
#54	01-42010-2	COMMUNITY PATROL (2 OF 3)	20% FUNDING LEVEL		465,300	4,204,100
#55	06-49450-2	CRIME PREVENTION PROGRAM (2 OF 3)	20% FUNDING LEVEL	40,000	70,000	4,274,100
#86	01-42021-1	CRIME CONTROL/PLAN & RES (1 OF 2)	80% FUNDING LEVEL		117,000	4,391,100
#87	01-42033-1	POL SUP SERV/CRIMINALIST (1 OF 2)	80% FUNDING LEVEL		90,300	4,482,000
#88	01-42050-1	CASE CONTROL UNIT (1 OF 2)	80% FUNDING LEVEL		51,400	4,533,400
#90	01-42032-3	POL SUP SERV/COMMUNICAT (3 OF 4)	5 TELEPHONE RECEPT TO REPLACE CETA		71,000	4,604,400
#92	01-42010-3	COMMUNITY PATROL (3 OF 3)	12 MORE PERSONNEL		371,900	4,976,300
#109	01-42000-2	POLICE ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL		34,700	5,011,000
#124	01-42060-2	PUBLIC SAFETY BLDG (2 OF 2)	20% FUNDING LEVEL		8,700	5,019,700
#140	01-42040-2	TRAFFIC LAW ENFORCEMENT (2 OF 2)	20% FUNDING LEVEL	50,000	71,800	5,091,500
#171	01-42021-2	CRIME CONTROL/PLAN & RES (2 OF 2)	20% FUNDING LEVEL		29,300	5,120,800
#172	01-42033-2	POL SUP SERV/CRIMINALIST (2 OF 2)	20% FUNDING LEVEL		23,000	5,143,800

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#173	01-42050-2	CASE CONTROL UNIT (2 OF 2)	20% FUNDING LEVEL		13,900	5,157,700
#183	01-42023-2	CRIME CONTROL/NARC & VICE (2 OF 2)	20% FUNDING LEVEL		45,700	5,203,400
#184	01-42022-2	CRIME CONTROL/INVESTIGAT (2 OF 3)	20% FUNDING LEVEL		101,600	5,305,000
#185	01-42031-2	POL SUP SERV/RECORDS (2 OF 3)	20% FUNDING LEVEL		30,900	5,335,900
#186	01-42034-2	POL SUP SERV/MGT SUPPORT (2 OF 3)	20% FUNDING LEVEL		31,900	5,367,800

DEPARTMENT- POLICE

FUNDED DECISION PACKAGES TOTAL- 5,367,800

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#198	01-42031-3	POL SUP SERV/RECORDS (3 OF 3)	1 CLERK TYPIST		12,500	12,500
***#202	06-49450-3	CRIME PREVENTION PROGRAM (3 OF 3)	ONE NEW SERGEANT		37,000	49,500
***#211	01-42022-3	CRIME CONTROL/INVESTIGAT (3 OF 3)	2 ADDITIONAL INVESTIGATORS		74,100	123,600
***#212	01-42034-3	POL SUP SERV/MGT SUPPORT (3 OF 3)	2 CLERKS & EQUIPMENT		29,000	152,600
***#222	01-42032-4	POL SUP SERV/COMMUNICAT (4 OF 4)	4 ADDL TELEPHONE RECEPTIONISTS		56,800	209,400
DEPARTMENT- POLICE				UNFUNDED DECISION PACKAGES TOTAL-	209,400	

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#19	01-42310-1	FIRE COMBAT/EMERG ASST (1 OF 5)	80% FUNDING LEVEL	50,000	2,412,300	2,412,300
#89	01-42310-3	FIRE COMBAT/EMERG ASST (3 OF 5)	5 FIRE DISPATCHERS TO REPLACE CETA		61,200	2,473,500
#91	01-42310-2	FIRE COMBAT/EMERG ASST (2 OF 5)	20% FUNDING LEVEL		597,600	3,071,100
#189	01-42310-4	FIRE COMBAT/EMERG ASST (4 OF 5)	NEW STAFF ASSISTANT III		16,800	3,087,900

DEPARTMENT= FIRE

FUNDED DECISION PACKAGES TOTAL= 3,087,900

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#219	01-42310-5	FIRE COMBAT/ENERG ASST (5 OF 5)	NEW CLERK TYPIST I		12,500	12,500
DEPARTMENT- FIRE				UNFUNDED DECISION PACKAGES TOTAL-		12,500

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#25	01-42600-1	COMMUNITY DEV ADMIN (1 OF 2)	80% FUNDING LEVEL		53,900	53,900
#26	01-42610-1	BUILDING AND SAFETY ADMIN (1 OF 2)	80% FUNDING LEVEL		43,600	97,500
#28	01-42640-1	B&S CONSTRUCTION CODE ENF (1 OF 2)	80% FUNDING LEVEL	200,000	182,900	280,400
#33	01-42650-1	COMMUNITY DEVELOP BLDG (1 OF 2)	80% FUNDING LEVEL		10,400	290,800
#38	01-42630-1	CUSTOMER SERV-BLDG/SAFETY (1 OF 2)	80% FUNDING LEVEL	95,000	121,700	412,500
#60	01-42670-1	B&S SPECIAL CODE ENFORCE (1 OF 2)	80% FUNDING LEVEL	27,000	66,700	479,200
#61	01-42660-1	DEVELOPMENT SERVICES ADM (1 OF 1)	100% FUNDING LEVEL		15,700	494,900
#96	01-42620-1	COMMERCIAL/INDUST DEVELOP (1 OF 2)	80% FUNDING LEVEL		21,400	516,300
#117	01-42600-2	COMMUNITY DEV ADMIN (2 OF 2)	20% FUNDING LEVEL		5,800	522,100
#118	01-42610-2	BUILDING AND SAFETY ADMIN (2 OF 2)	20% FUNDING LEVEL		10,800	532,900
#120	01-42670-2	B&S SPECIAL CODE ENFORCE (2 OF 2)	20% FUNDING LEVEL		16,600	549,500
#125	01-42650-2	COMMUNITY DEVELOP BLDG (2 OF 2)	20% FUNDING LEVEL		2,400	551,900
#130	01-42630-2	CUSTOMER SERV-BLDG/SAFETY (2 OF 2)	20% FUNDING LEVEL	23,000	28,700	580,600
#177	01-42620-2	COMMERCIAL/INDUST DEVELOP (2 OF 2)	20% FUNDING LEVEL		5,000	585,600

DEPARTMENT- COMMUNITY DEVELOPMENT

FUNDED DECISION PACKAGES TOTAL- 585,600

COMMUNITY DEVELOPMENT

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ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#221	01-42640-2	B&S CONSTRUCTION CODE ENF (2 OF 2)	20% FUNDING LEVEL		45,700	45,700
DEPARTMENT- COMMUNITY DEVELOPMENT					UNFUNDED DECISION PACKAGES TOTAL-	45,700

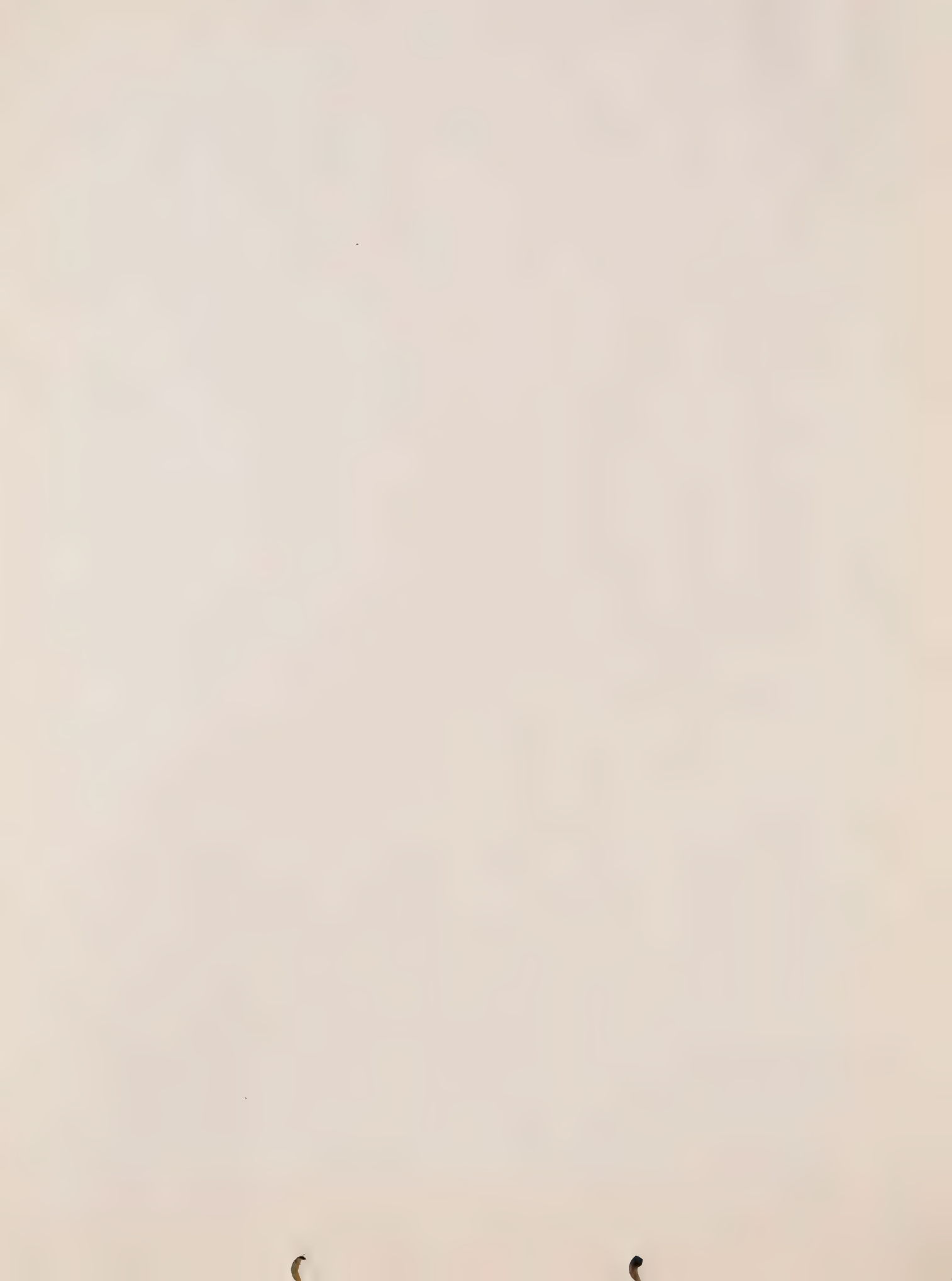
ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,663

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#7	01-43000-1	PUBLIC WORKS ADMIN (1 OF 2)	80% FUNDING LEVEL		168,700	168,700
#113	01-43000-2	PUBLIC WORKS ADMIN (2 OF 2)	20% FUNDING LEVEL		42,100	210,800
DEPARTMENT- PUBLIC WORKS				DIVISION- ADMINISTRATION		FUNDED DECISION PACKAGES TOTAL- 210,800



ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#39	01-43021-1	ENGINEER PLAN CHECKING (1 OF 2)	80% FUNDING LEVEL	4,000	27,100	27,100
#42	01-43022-1	ENGR PUBLIC SERV CONTACT (1 OF 2)	80% FUNDING LEVEL	2,000	52,800	79,900
#50	01-43023-1	ENGINEERING DESIGN (1 OF 2)	80% FUNDING LEVEL		158,000	237,900
#51	01-43050-1	TRAFFIC ENGINEERING (1 OF 2)	80% FUNDING LEVEL		47,300	285,200
#101	01-43040-1	MGT. INFORMATION CENTER (1 OF 2)	80% FUNDING LEVEL		7,500	292,700
#131	01-43021-2	ENGINEER PLAN CHECKING (2 OF 2)	20% FUNDING LEVEL		6,600	299,300
#134	01-43022-2	ENGR PUBLIC SERV CONTACT (2 OF 2)	20% FUNDING LEVEL		13,200	312,500
#198	01-43023-2	ENGINEERING DESIGN (2 OF 2)	20% FUNDING LEVEL		39,600	352,100
#199	01-43050-2	TRAFFIC ENGINEERING (2 OF 2)	20% FUNDING LEVEL		10,400	362,500
#182	01-43040-2	MGT. INFORMATION CENTER (2 OF 2)	20% FUNDING LEVEL		1,800	364,300

DEPARTMENT- PUBLIC WORKS

DIVISION- ENGINEERING SERVICES

FUNDED DECISION PACKAGES TOTAL-

364,300

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#23	01-43220-1	STREET LIGHTING (1 OF 2)	80% FUNDING LEVEL		515,000	515,000
#24	01-43100-1	P.W. OPERATIONS ADMIN (1 OF 2)	80% FUNDING LEVEL		60,600	575,600
#27	01-43130-1	PUBLIC WORKS INSPECTIONS (1 OF 2)	80% FUNDING LEVEL	48,000	85,300	660,900
#29	01-43210-1	TRAFFIC SAFETY SERVICES (1 OF 2)	80% FUNDING LEVEL		99,200	760,100
#30	01-43110-1	STREET MAINTENANCE (1 OF 3)	80% FUNDING LEVEL		321,200	1,081,300
#31	01-43300-1	DRAINAGE SYSTEM SERVICES (1 OF 2)	80% FUNDING LEVEL		122,200	1,203,500
#43	01-43460-1	PARKING METER SERVICES (1 OF 1)	100% FUNDING LEVEL	5,000	2,100	1,205,600
#56	01-43220-2	STREET LIGHTING (2 OF 2)	20% FUNDING LEVEL		128,500	1,334,100
#59	01-43120-1	STREET CLEANING-COMM'L (1 OF 2)	80% FUNDING LEVEL	12,600	120,500	1,454,600
#95	01-43400-1	WEED ABATEMENT (1 OF 2)	80% FUNDING LEVEL	1,000	8,600	1,463,200
#100	01-43450-1	PARKING LOT SERVICES (1 OF 2)	80% FUNDING LEVEL		19,300	1,482,500
#116	01-43100-2	P.W. OPERATIONS ADMIN (2 OF 2)	20% FUNDING LEVEL		24,200	1,506,700
#119	01-43130-2	PUBLIC WORKS INSPECTIONS (2 OF 2)	20% FUNDING LEVEL	12,000	21,000	1,527,700
#121	01-43210-2	TRAFFIC SAFETY SERVICES (2 OF 2)	20% FUNDING LEVEL		24,400	1,552,100
#122	01-43110-2	STREET MAINTENANCE (2 OF 3)	20% FUNDING LEVEL		79,800	1,631,900
#123	01-43300-2	DRAINAGE SYSTEM SERVICES (2 OF 2)	20% FUNDING LEVEL		30,100	1,662,000
#143	01-43120-2	STREET CLEANING-COMM'L (2 OF 2)	20% FUNDING LEVEL		30,100	1,692,100
#176	01-43400-2	WEED ABATEMENT (2 OF 2)	20% FUNDING LEVEL	500	2,200	1,694,300
#181	01-43450-2	PARKING LOT SERVICES (2 OF 2)	20% FUNDING LEVEL		4,900	1,699,200
#187	01-43140-1	STREET CLEANING-RESID. (1 OF 2)	80% FUNDING LEVEL		158,800	1,858,000

DEPARTMENT- PUBLIC WORKS

DIVISION- OPERATIONS

FUNDED DECISION PACKAGES TOTAL- 1,858,000

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#205	01-43110-3	STREET MAINTENANCE (3 OF 3)	SIX LABORERS TO REPLACE CETA		89,000	89,000
***#209	01-43140-2	STREET CLEANING-RESID. (2 OF 2)	20% FUNDING LEVEL		39,700	128,700
DEPARTMENT- PUBLIC WORKS		DIVISION- OPERATIONS		UNFUNDED DECISION PACKAGES TOTAL-		128,700

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#64	01-43600-1	PARKS AND PUBLIC GROUNDS (1 OF 5)	80% FUNDING LEVEL		466,500	466,500
#65	01-43640-1	MEDIANS AND STREET TREES (1 OF 2)	80% FUNDING LEVEL		204,000	670,500
#145	01-43600-2	PARKS AND PUBLIC GROUNDS (2 OF 5)	20% FUNDING LEVEL		116,500	787,000
#146	01-43640-2	MEDIANS AND STREET TREES (2 OF 2)	20% FUNDING LEVEL		51,100	838,100
#147	01-43600-3	PARKS AND PUBLIC GROUNDS (3 OF 5)	MAINTENANCE OF NEW PARKS		68,100	906,500

DEPARTMENT- PUBLIC WORKS

DIVISION- PARKS

FUNDED DECISION PACKAGES TOTAL-

906,500

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#197	01-43600-5	PARKS AND PUBLIC GROUNDS (5 OF 5)	STAFF ASSISTANT		16,800	16,800
***#220	01-43600-4	PARKS AND PUBLIC GROUNDS (4 OF 5)	LANDSCAPE COORDINATOR		16,800	33,600
DEPARTMENT- PUBLIC WORKS						
DIVISION- PARKS						
				UNFUNDED DECISION PACKAGES TOTAL-		33,600

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#21	01-43700-1	GEN SERV ADMINISTRATION (1 OF 2)	80% FUNDING LEVEL	2,000	35,800	35,800
#22	01-43740-1	TRAFFIC CONTROL DEVICES (1 OF 2)	80% FUNDING LEVEL		68,800	104,600
#34	01-43730-1	PUBLIC BLDG SERV-UCB BLDG (1 OF 3)	80% FUNDING LEVEL	94,000	98,900	200,500
#35	01-43722-1	PUBLIC BLDG SERV-MAINT (1 OF 2)	80% FUNDING LEVEL		174,600	375,100
#36	01-43721-1	PUBLIC BLDG SERV-CUSTODL (1 OF 2)	80% FUNDING LEVEL		93,900	469,000
#114	01-43700-2	GEN SERV ADMINISTRATION (2 OF 2)	20% FUNDING LEVEL		8,900	477,900
#115	01-43740-2	TRAFFIC CONTROL DEVICES (2 OF 2)	20% FUNDING LEVEL		17,300	495,200
#126	01-43730-2	PUBLIC BLDG SERV-UCB BLDG (2 OF 3)	20% FUNDING LEVEL	23,000	23,500	518,700
#127	01-43722-2	PUBLIC BLDG SERV-MAINT (2 OF 2)	20% FUNDING LEVEL		38,200	556,900
#128	01-43721-2	PUBLIC BLDG SERV-CUSTODL (2 OF 2)	20% FUNDING LEVEL		23,800	580,700
#192	01-43730-3	PUBLIC BLDG SERV-UCB BLDG (3 OF 3)	REPLACE FLOOR COVERINGS		4,800	585,500

DEPARTMENT- PUBLIC WORKS

DIVISION- GENERAL SERVICES

FUNDED DECISION PACKAGES TOTAL- 585,500

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

DEPARTMENT- PUBLIC WORKS	DIVISION- ADMINISTRATION	FUNDED DECISION PACKAGES TOTAL-	210,800
DEPARTMENT- PUBLIC WORKS	DIVISION- ENGINEERING SERVICES	FUNDED DECISION PACKAGES TOTAL-	364,300
DEPARTMENT- PUBLIC WORKS	DIVISION- OPERATIONS	FUNDED DECISION PACKAGES TOTAL-	1,858,000
DEPARTMENT- PUBLIC WORKS	DIVISION- PARKS	FUNDED DECISION PACKAGES TOTAL-	906,500
DEPARTMENT- PUBLIC WORKS	DIVISION- GENERAL SERVICES	FUNDED DECISION PACKAGES TOTAL-	585,500
DEPARTMENT- PUBLIC WORKS		FUNDED DECISION PACKAGES TOTAL-	3,925,100

DEPARTMENT- PUBLIC WORKS	DIVISION- OPERATIONS	UNFUNDED DECISION PACKAGES TOTAL-	128,700
DEPARTMENT- PUBLIC WORKS	DIVISION- PARKS	UNFUNDED DECISION PACKAGES TOTAL-	33,600
DEPARTMENT- PUBLIC WORKS		UNFUNDED DECISION PACKAGES TOTAL-	162,300

LEISURE AND SOCIAL SERVICES

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#66	01-44000-1	LEISURE & SOC SERV ADMIN (1 OF 2)	80% FUNDING LEVEL		43,000	43,000
#148	01-44000-2	LEISURE & SOC SERV ADMIN (2 OF 2)	20% FUNDING LEVEL		10,600	53,600
DEPARTMENT- LEISURE & SOCIAL SERVICES				DIVISION- ADMINISTRATION		FUNDED DECISION PACKAGES TOTAL- 53,600

LEISURE AND SOCIAL SERVICES

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ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#83	01-40120-1	NEIGHBORHOOD COUNCILS (1 OF 3)	80% FUNDING LEVEL		20,200	20,200
#94	01-40140-1	SENIOR CITIZEN SERVICES (1 OF 2)	80% FUNDING LEVEL		9,700	29,900
#97	01-44300-1	SOCIAL SERVICE ADMIN (1 OF 1)	100% FUNDING LEVEL - NEW SUB-PROGRAM		39,500	69,400
#135	01-40120-2	NEIGHBORHOOD COUNCILS (2 OF 3)	20% FUNDING LEVEL		4,900	74,300
#168	01-40140-2	SENIOR CITIZEN SERVICES (2 OF 2)	20% FUNDING LEVEL		2,400	76,700
#178	52-49880-1	RETIRED SENIOR VOL PROGPM (1 OF 1)	100% FUNDING LEVEL - NEW SUB-PROGRAM	25,000	29,400	106,100

DEPARTMENT- LEISURE & SOCIAL SERVICES

DIVISION- SOCIAL SERVICES

FUNDED DECISION PACKAGES TOTAL-

106,100

LEISURE AND SOCIAL SERVICES

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ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#208	01-40120-3	NEIGHBORHOOD COUNCILS (3 OF 3)	PUBLICITY FOR NEIGHBORHOOD COUNCILS		10,400	10,400

DEPARTMENT- LEISURE & SOCIAL SERVICES

DIVISION- SOCIAL SERVICES

UNFUNDED DECISION PACKAGES TOTAL-

10,400

LEISURE AND SOCIAL SERVICES

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ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#67	01-44130-1	MULTI-SERVICE CENTER (1 OF 2)	80% FUNDING LEVEL	32,000	75,600	75,600
#84	01-44110-1	AUDITORIUM SERVICES (1 OF 2)	80% FUNDING LEVEL	34,000	148,400	224,000
#85	01-44120-1	COMMUNITY CENTER SERVICES (1 OF 2)	80% FUNDING LEVEL	41,000	115,800	339,800
#149	01-44130-2	MULTI-SERVICE CENTER (2 OF 2)	20% FUNDING LEVEL	8,000	21,000	360,800
#169	01-44110-2	AUDITORIUM SERVICES (2 OF 2)	20% FUNDING LEVEL		35,500	396,300
#170	01-44120-2	COMMUNITY CENTER SERVICES (2 OF 2)	20% FUNDING LEVEL		28,000	424,300

DEPARTMENT- LEISURE & SOCIAL SERVICES

DIVISION- COMMUNITY FACILITIES

FUNDED DECISION PACKAGES TOTAL- 424,300

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILBLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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#74	01-44270-1	SELF-SUSTAINING REC PROGS (1 OF 2)	100% FUNDING LEVEL	89,000	89,000	89,000
#75	01-44200-1	GENERAL RECREATION (1 OF 4)	80% FUNDING LEVEL	2,000	102,600	191,600
#76	01-44260-1	RECREATION BUILDINGS (1 OF 2)	80% FUNDING LEVEL		15,900	207,500
#77	01-44210-1	NEIGHBORHOOD RECREATION (1 OF 6)	80% FUNDING LEVEL		138,600	346,100
#78	01-44240-1	SENIORS RECREATION (1 OF 3)	80% FUNDING LEVEL		39,800	385,900
#79	01-44220-1	ATHLETICS (1 OF 3)	80% FUNDING LEVEL	2,000	83,200	469,100
#80	01-44230-1	AQUATICS (1 OF 3)	80% FUNDING LEVEL	17,500	102,700	571,800
#81	01-44250-1	COLONIA RECREATION (1 OF 3)	80% FUNDING LEVEL		65,000	636,800
#150	01-44270-2	SELF-SUSTAINING REC PROGS (2 OF 2)	NEW SELF-SUSTAINING PROGRAMS	2,300	2,300	639,100
#151	01-44260-2	RECREATION BUILDINGS (2 OF 2)	20% FUNDING LEVEL		4,000	643,100
#157	01-44200-3	GENERAL RECREATION (3 OF 4)	EXPAND RECREATION PROGRAM		27,800	670,900
#158	01-44240-3	SENIORS RECREATION (3 OF 3)	EXPANDED SERVICES AT SENIOR CENTER		14,400	685,300
#159	01-44230-3	AQUATICS (3 OF 3)	PROGRAM AT CHANNEL IS HIGH SCHOOL	3,000	11,000	696,300
#160	01-44210-3	NEIGHBORHOOD RECREATION (3 OF 6)	TWO NEW LOCATIONS		13,400	709,700
#161	01-44200-2	GENERAL RECREATION (2 OF 4)	20% FUNDING LEVEL		25,600	735,300
#162	01-44220-2	ATHLETICS (2 OF 3)	20% FUNDING LEVEL		20,800	756,100
#163	01-44240-2	SENIORS RECREATION (2 OF 3)	20% FUNDING LEVEL		10,000	766,100
#164	01-44230-2	AQUATICS (2 OF 3)	20% FUNDING LEVEL	3,500	25,700	791,800
#166	01-44250-2	COLONIA RECREATION (2 OF 3)	20% FUNDING LEVEL		16,400	808,200
#167	01-44210-2	NEIGHBORHOOD RECREATION (2 OF 6)	20% FUNDING LEVEL		34,600	842,800
#191	01-44200-4	GENERAL RECREATION (4 OF 4)	RECREATION FOR HANDICAPPED		3,300	846,100

DEPARTMENT- LEISURE & SOCIAL SERVICES

DIVISION- RECREATION

FUNDED DECISION PACKAGES TOTAL- 846,100

LEISURE AND SOCIAL SERVICES

ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
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LEISURE AND SOCIAL SERVICES

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ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
***#206	01-44220-3	ATHLETICS (3 OF 3)	NEW SR RECREATION LDR-ADULT SPORTS	2,500	16,800	16,800
***#207	01-44250-3	COLONIA RECREATION (3 OF 3)	EXPANDED COLONIA RECREATION PROGRAM		15,000	31,800
***#216	01-44210-4	NEIGHBORHOOD RECREATION (4 OF 6)	NEW SENIOR RECREATION LEADER		16,800	48,600
***#217	01-44210-5	NEIGHBORHOOD RECREATION (5 OF 6)	SATURDAY RECREATION PROGRAMS		9,900	58,500
***#218	01-44210-6	NEIGHBORHOOD RECREATION (6 OF 6)	ADDITIONAL RECREATION LDRS		11,000	69,500
DEPARTMENT- LEISURE & SOCIAL SERVICES				DIVISION- RECREATION		UNFUNDED DECISION PACKAGES TOTAL- 69,500

LEISURE AND SOCIAL SERVICES

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ZERO-BASED BUDGET REQUESTS

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PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- ADMINISTRATION	FUNDED DECISION PACKAGES TOTAL-	53,600
DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- SOCIAL SERVICES	FUNDED DECISION PACKAGES TOTAL-	106,100
DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- COMMUNITY FACILITIES	FUNDED DECISION PACKAGES TOTAL-	424,300
DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- RECREATION	FUNDED DECISION PACKAGES TOTAL-	846,100
DEPARTMENT- LEISURE & SOCIAL SERVICES		FUNDED DECISION PACKAGES TOTAL-	1,430,100
DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- SOCIAL SERVICES	UNFUNDED DECISION PACKAGES TOTAL-	10,400
DEPARTMENT- LEISURE & SOCIAL SERVICES	DIVISION- RECREATION	UNFUNDED DECISION PACKAGES TOTAL-	69,500
DEPARTMENT- LEISURE & SOCIAL SERVICES		UNFUNDED DECISION PACKAGES TOTAL-	79,900

ZERO-BASED BUDGET REQUESTS

REVISED 4/14/78

PRIORITY RANKING OF DECISION PACKAGES BY DEPARTMENT

BASED ON ESTIMATED REVENUES AND AVAILABLE FUND BALANCES OF 18,271,563

PRIORITY RANKING	ACCOUNT NUMBER	DECISION PACKAGE NAME AND LEVEL	DECISION PACKAGE DESCRIPTION	REVENUES GENERATED	1978-79 TOTAL COST INCLUDING INFLATION	1978-79 CUMULATIVE COST
#68	01-44800-1	ADMINISTRATION-LIBRARY (1 OF 2)	80% FUNDING LEVEL		32,300	32,300
#69	01-44850-1	LIBRARY BLDG OPERATION (1 OF 3)	80% FUNDING LEVEL		35,900	68,200
#70	01-44820-1	ADULT SERVICES-LIBRARY (1 OF 3)	80% FUNDING LEVEL	11,000	176,200	244,400
#71	01-44830-1	CHILDRENS SERV-LIBRARY (1 OF 2)	80% FUNDING LEVEL	3,000	74,800	319,200
#72	01-44810-1	TECH PROCESSES-LIBRARY (1 OF 2)	80% FUNDING LEVEL		97,000	416,200
#98	01-44840-1	BOOKMOBILE (1 OF 3)	80% FUNDING LEVEL	2,000	52,800	469,000
#136	01-44860-1	CARNEGIE BLDG-LIBRARY (1 OF 1)	100% FUNDING LEVEL - 6 MOS OPERATION		21,100	490,100
#152	01-44800-2	ADMINISTRATION-LIBRARY (2 OF 2)	20% FUNDING LEVEL		8,100	498,200
#153	01-44850-2	LIBRARY BLDG OPERATION (2 OF 3)	20% FUNDING LEVEL		9,000	507,200
#154	01-44820-2	ADULT SERVICES-LIBRARY (2 OF 3)	20% FUNDING LEVEL		43,100	550,300
#155	01-44830-2	CHILDRENS SERV-LIBRARY (2 OF 2)	20% FUNDING LEVEL		18,700	569,000
#156	01-44810-2	TECH PROCESSES-LIBRARY (2 OF 2)	20% FUNDING LEVEL		24,400	593,400
#179	01-44840-2	BOOKMOBILE (2 OF 3)	20% FUNDING LEVEL		12,800	606,200
#193	01-44850-3	LIBRARY BLDG OPERATION (3 OF 3)	BOOK RETURN SYSTEM		2,000	608,200
#195	01-44820-3	ADULT SERVICES-LIBRARY (3 OF 3)	800 ADDITIONAL LIBRARY PAGE HOURS		2,400	610,600
#196	01-44840-3	BOOKMOBILE (3 OF 3)	1.5 ADDITIONAL LIBRARY AIDE POSITIONS		18,500	629,100

DEPARTMENT- LIBRARY

FUNDED DECISION PACKAGES TOTAL- 629,100

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U.C. BERKELEY LIBRARIES



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